


ARKANSAS CODE
OF 1987
ANNOTATED

OFFICIAL EDITION



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ARKANSAS CODE OF 1987 ANNOTATED



VOLUME 19A 2016 Replacement TITLE 19: PUBLIC FINANCE (CHAPTERS 1-5)

Prepared by the Editorial Staff of the Publisher

Under the Direction and Supervision of the
ARKANSAS CODE REVISION COMMISSION

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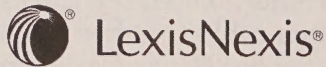
BY
THE STATE OF ARKANSAS

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Sources

This volume contains legislation enacted by the Arkansas General Assembly through the 2016 Third Extraordinary Session. Annotations are to the following sources:

- Arkansas Supreme Court and Arkansas Court of Appeals Opinions
- Federal Supplement
- Federal Reporter
- United States Supreme Court Reports
- Bankruptcy Reporter
- Arkansas Law Notes
- Arkansas Law Review
- University of Arkansas at Little Rock Law Review
- American Law Reports (ALR)

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User's Guide

Differences in language, subsection order, punctuation, and other variations in the statute text from legislative acts, supplement pamphlets, and previous versions of the bound volume, are editorial changes made at the direction of the Arkansas Code Revision Commission pursuant to the authority granted in § 1-2-303.

Many of the Arkansas Code's research aids, as well as its organization and other features, are described in the User's Guide, which appears near the beginning of the bound Volume 1 of the Code.

TITLE 19
PUBLIC FINANCE
(CHAPTERS 6-12 IN VOLUME 19B)

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GENERAL PROVISIONS

SUBCHAPTER.

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- 19-1-214. Federal gifts and surplusage.

Cross References. Department of Finance and Administration, § 25-8-101 et seq.

Effective Dates. Acts 1955, No. 315, § 12: Apr. 1, 1955. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that: (1) because of the many demands for public funds for essential and vital public services, there is a continual and pressing need for efficiency in the operation of the fiscal affairs of our state government, and for maintaining the state and all of its agencies on a sound financial basis, thereby making the establishment of the Office of State Comptroller an immediate and vital necessity; and, (2) because it is imperative that the State Comptroller have adequate time before the commencement of the new biennial period, on July 1, 1955, within which to prepare and distribute the manuals of procedure and other regulations for the control of the expenditure of public funds; therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health and safety shall take effect and be in force from and after April 1, 1955."

Acts 1971, No. 585, § 34: approved Apr. 6, 1971. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that in order to establish an orderly procedure which will insure the monthly and quarterly distribution of funds for the necessary services and operations of the state government, as provided for in this act, it is necessary that the provisions of this act become effective immediately; that under the provisions of this act seriously needed improvements for many of our public institutions are contemplated, and only the provisions of this act will provide such funds which will

be adequate to alleviate this situation; and that only the provisions of this act will correct many of our financial difficulties, and which otherwise may deprive the citizens of this state from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall take effect and be in full force from and after its passage."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 153: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Building Authority, the Arkansas Science and Technology Authority, the Department of Rural Services, and the Division of Land Surveys of the Arkansas Agriculture Department are inefficiently structured; that this inefficient structuring causes an excessive and unnecessary cost to the taxpayers of the this state; and that this act is essential to alleviating that financial burden. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015."

19-1-201. Chief Fiscal Officer of the State.

The Director of the Department of Finance and Administration shall be the Chief Fiscal Officer of the State.

History. Acts 1971, No. 585, § 17; A.S.A. 1947, § 13-202.

Publisher's Notes. Acts 1971, No. 38, § 5, created the Department of Finance

and Administration to replace the State Administration Department, which previously had transferred to it the functions, etc., of the Office of State Comptroller by

Acts 1967, No. 468, § 2, abolishing the position of State Comptroller. See § 25-8-101.

19-1-202. Director.

(a) The Director of the Department of Finance and Administration shall be at least thirty (30) years of age, of good moral character, and of demonstrated ability in the field of his or her employment.

(b) Before entering upon his or her duties of employment, the director shall take, subscribe, and file in the office of the Secretary of State an oath or affirmation to support the United States Constitution and the Arkansas Constitution and to faithfully discharge the duties of the employment upon which he or she is about to enter.

(c)(1) The director shall furnish bond to the state, with a corporate surety thereon, in the penal sum of ten thousand dollars (\$10,000), conditioned upon the faithful performance of his or her duties and for the proper accounting for all funds received and disbursed by him or her.

(2) The director shall be the disbursing agent for the Department of Finance and Administration but shall not be required to furnish additional bond as that disbursing agent, nor shall he or she be required to furnish additional bond as disbursing agent of other appropriations for which he or she may be designated disbursing agent under or pursuant to any law of this state unless so directed by the General Assembly.

(3) The director, if he or she deems it advisable, may require other employees of his or her office to furnish bond, in such penal sums as he or she shall determine.

(4)(A) The original of the bond of the director shall be filed in the office of the Secretary of State, and an executed counterpart thereof shall be filed in the office of the Auditor of State.

(B) Any bonds which may be required of employees shall be filed with the director.

History. Acts 1955, No. 315, § 3; 1971, No. 707, § 1; A.S.A. 1947, § 13-203.

A.C.R.C. Notes. The operation of subsection (c) of this section was suspended by adoption of a self-insured fidelity bond program for public officers, officials, and

employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The subsection may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-1-203. Deputy director.

The Deputy Director of the Department of Finance and Administration, acting under the authority granted to him or her by the Director of the Department of Finance and Administration, and under the laws relating to budget and accounting procedure, shall:

(1) Prepare and publish all necessary regulations for carrying out the budget and accounting laws of the state and have the authority to

require of any state agency the necessary fiscal information for carrying out such laws;

(2) Acting in behalf of the Governor and the director, prepare the preliminary budget information biennially to be submitted to the Legislative Council and to the members of the General Assembly for consideration of the budget requirements of all state agencies; and

(3) Be prepared, when called upon to do so, to appear before the Legislative Council and committees of the General Assembly for the purpose of supplying information and reporting upon the financial condition of the state or any of its agencies.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-208; Acts 2001, No. 1453, § 1.
Cross References. Deputy Director of the Department of Finance and Administration as Director of Budgets and Accounting, § 25-8-104.

19-1-204. Personnel.

(a) Except as otherwise provided for by this subchapter, all of the personnel of the Department of Finance and Administration shall be employed by and serve at the pleasure of the Director of the Department of Finance and Administration.

(b) Nothing contained in this subchapter shall be so construed as to inhibit the rights of any employees of the department who shall have gained civil service or merit system status under any law of this state.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

19-1-205. Office.

The Building Authority Division of the Department of Finance and Administration shall assign to the Department of Finance and Administration and divisions of the department suitable office space with the necessary conveniences for the transaction of the department's business and the safekeeping of the department's records.

History. Acts 1955, No. 315, § 4; A.S.A. 1947, § 13-204; Acts 2009, No. 251, § 1; 2015 (1st Ex. Sess.), No. 7, § 9; 2015 (1st Ex. Sess.), No. 8, § 9.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 1, provided: "Transfer of the Arkansas Building Authority to the Department of Finance and Administration.

"(a)(1) The Arkansas Building Authority is transferred to the Department of Finance and Administration by a type 2 transfer under § 25-2-105.

"(2) For the purposes of this act, the Department of Finance and Administration shall be considered a principal de-

partment established by Acts 1971, No. 38.

"(b) All authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Department of Finance and Administration, except as specified by this act.

"(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates, regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Director of the

Department of Finance and Administration.

“(d) The members of the Arkansas Building Authority Council, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the council except as specified in this act.

“(e) The Arkansas Code Revision Com-

mission shall make appropriate name changes in the Arkansas Code to implement this act.”

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted “Building Authority Division of the Department of Finance and Administration” for “Arkansas Building Authority”.

19-1-206. Seal.

The Governor shall procure an official seal for the Department of Finance and Administration. Every paper executed by the Director of the Department of Finance and Administration or by any other employee of the department and sealed with its official seal shall be received in evidence in any court or other tribunal and may be recorded in the same manner and with like effect as deeds regularly acknowledged.

History. Acts 1955, No. 315, § 4; A.S.A. 1947, § 13-204.

RESEARCH REFERENCES

Ark. L. Rev. Documentary Evidence — Arkansas, 15 Ark. L. Rev. 79.

19-1-207. General accounting system.

The Director of the Department of Finance and Administration shall:

(1) Have the duty and responsibility of enforcing the general accounting and fiscal procedures of the State of Arkansas which have been placed upon him or her by law;

(2) Exercise supervision over the general accounting system of the state and of state agencies; and

(3) Maintain in his or her office a system of accounts and control which will at all times reflect:

(A) The unencumbered balance of all funds and accounts carried on the books of the Auditor of State and the Treasurer of State;

(B) The distribution and allotment of state revenues; and

(C) A detailed record of the receipts and expenditures of all State Treasury funds.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

Cross References. Monitoring of state expenditures, § 19-4-1301 et seq.

19-1-208. Rules and regulations.

The Director of the Department of Finance and Administration is vested with the authority to make such reasonable rules and regulations, not inconsistent with the law, as shall be necessary or desirable

for the orderly discharge of the duties vested in the Department of Finance and Administration.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

CASE NOTES

Rule-making Authority.

Section 26-51-404(b)(24)(B) plainly indicates that I.R.C. § 72 does not apply to annuity income received from employment-related retirement plans. In contrast, the Emergency Income Tax Rule provides that § 72 would apply to annuity income received from employment-related retirement plans; because an inconsis-

tency existed, the Emergency Rule is inconsistent with the law, and infringes a legislative function, and as a result, the Emergency Rule is outside the scope of the director of the Department of Finance and Administration's rule-making authority as set forth in this section. *Weiss v. Maples*, 369 Ark. 282, 253 S.W.3d 907 (2007).

19-1-209. Publications required.

(a) The Director of the Department of Finance and Administration shall publish and furnish copies to all state agencies of such regulations as are issued by him or her, pursuant to the provisions of law, providing for a general accounting procedure.

(b) The director shall also publish, not less often than biennially, a financial report covering the fiscal affairs of the state and state agencies and shall make the report available to:

- (1) Members of the General Assembly;
- (2) State agencies; and
- (3) Others having an interest therein.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

19-1-210. Recordkeeping.

(a) For the purpose of effectively carrying out the fiscal procedures provided for by law, the Director of the Department of Finance and Administration shall have the authority to install such recordkeeping and other procedures in his or her own office and in other state offices and departments as he or she shall deem necessary or advisable.

(b) The director shall have the authority to require from any state agency any fiscal information which will be necessary for providing adequate records in his or her office and shall prescribe uniform records and forms for all vouchers and other documents which are to be transmitted to the Department of Finance and Administration.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207.

19-1-211. Investigations.

(a)(1) In any matter within the jurisdiction of the Department of Finance and Administration, the Director of the Department of Finance and Administration shall have the power to make investigations and may delegate that power to any division or section head of the department.

(2) For this purpose, the director shall have the power to subpoena witnesses and require the production of any books, records, papers, or documents that may be material or relevant as evidence and to administer oaths to and take the testimony of witnesses.

(b)(1) In case of disobedience to any subpoena or other process, the director may invoke the aid, with the written approval of the Governor, of the Pulaski County Circuit Court in requiring the testimony of witnesses and the production of evidence, books, records, papers, or documents.

(2)(A) In case of refusal to obey the subpoena issued to any person, firm, or corporation, the circuit court shall issue an order calling such person, firm, or corporation to appear before the director or other employee designated by the director and to produce all books and papers so ordered and give evidence touching the matter in question.

(B) Any failure to obey the order of the circuit court may be punished by the circuit court as contempt of the circuit court.

(c) A subpoena for a witness may be issued by the director or by any division or section head of the department in whom any such authority may have been vested by the director and shall be served as provided by law for the service of other subpoenas.

(d)(1)(A) The failure or refusal of any witness to appear or to produce any books, papers, or documents required by the director and to submit them for inspection or the refusal to answer any relevant question propounded by the director shall constitute a violation punishable by a fine of not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500).

(B) Each failure or refusal by any witness to appear or produce any such books, papers, or documents shall constitute a separate offense.

(2) False testimony given in any such inquiry shall constitute perjury punishable as provided by law.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207; Acts 2005, No. 1994, § 100.

19-1-212. Duty to avoid deficit.

It shall be the duty and responsibility of the Director of the Department of Finance and Administration to:

(1) Keep advised at all times as to the revenues and other income available for the operation, maintenance, and improvement of all state agencies;

(2) Exercise the powers conferred upon him or her by law to see that the state and all state agencies are maintained on a basis of accounting recommended by the Governmental Accounting Standards Board for governmental purposes;

(3) See that no obligation shall be incurred which shall not be payable when the obligation shall become due; and

(4) Exercise his or her powers to see that the funds on hand and estimated to become available to each state agency shall be sufficient to maintain the state and all of its agencies on a sound financial basis without incurring a deficit.

History. Acts 1955, No. 315, § 7; A.S.A. 1947, § 13-207; Acts 2001, No. 1453, § 2.

19-1-213. Leasing of state property.

(a) The Director of the Department of Finance and Administration may lease, with approval of the Governor, any state property, real or personal, which is not needed for public use, and the leasing of which is not prohibited by law, where the authority to lease the property is not vested in any other state agency.

(b) No property shall be leased under this section for a term exceeding two (2) years.

History. Acts 1955, No. 315, § 7; 1973, No. 876, § 31; A.S.A. 1947, § 13-207.

19-1-214. Federal gifts and surplusage.

The Director of the Department of Finance and Administration may enter into any contract with the United States of America or with any agency thereof for the purpose of accepting gifts and for the acquisition of surplus materials or property upon such terms and conditions as may be agreed upon without regard to the provisions of this subchapter or any other law that requires advertisement for bids or the soliciting or receiving of competitive bids.

History. Acts 1955, No. 315, § 7; 1973, No. 876, § 31; A.S.A. 1947, § 13-207. aids, and reimbursement procedures, § 19-7-601 et seq.

Cross References. Federal grants,

SUBCHAPTER 3 — FISCAL IMPACT STATEMENTS

SECTION.

19-1-301. Definition.

19-1-302. Before adoption of regulation,
etc.

19-1-303. Bills imposing new or addi-

tional costs on municipal-
ity or county — Fiscal im-
pact statements —
Definition.

Effective Dates. Acts 1977, No. 221, § 6: Feb. 21, 1977. Emergency clause provided: "It is hereby found and determined by the General Assembly that the cities and towns and counties of this State are faced with financial crises as a result of having rules, regulations, and orders of regulatory bodies, and Acts of the General Assembly imposed on them with great fiscal impact without anyone knowing the full extent of such fiscal impact; and that such financial crises constitute such an emergency that the immediate passage of this Act is necessary in order to provide financial relief to such cities and towns and counties. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after its passage and approval."

Acts 1985, No. 806, § 3: Apr. 3, 1985. Emergency clause provided: "It is hereby found and determined by the General As-

sembly that Act 221 of 1977, which requires the filing of a Fiscal Impact Statement with respect to bills that impose new or increased cost obligations on municipalities or counties, is not accomplishing the purposes for which it was initially enacted, and that this Act is designed to accomplish procedures more in keeping with the rules and procedures of the two houses of the General Assembly with respect to the consideration of bills which require Fiscal Impact Statements on new or additional costs imposed on municipalities or counties, and that the immediate passage of this Act is necessary to provide for the enactment of said procedure prior to the adjournment of this Regular Session. Therefore, an emergency is hereby declared to exist and this Act, being immediately necessary for the preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

19-1-301. Definition.

As used in this subchapter, unless the context otherwise requires, "fiscal impact statement" means a realistic statement of the estimated financial cost of implementing or complying with the proposed law, regulation, rule, policy, order, or administrative law upon municipalities or counties to which the proposed law, regulation, rule, policy, order, or administrative law applies.

History. Acts 1977, No. 221, § 1; A.S.A. 1947, § 13-2301.

19-1-302. Before adoption of regulation, etc.

(a) No regulation, rule, policy, order, or administrative law which would have a fiscal impact on any municipality or county in this state shall be valid unless, thirty (30) days prior to its adoption by a board, commission, agency, department, officer, or other authority of the government of the State of Arkansas, excepting the General Assembly, the courts, and the Governor, the board, commission, agency, department, officer, or other authority has filed a fiscal impact statement with the Secretary of State.

(b) Any municipality or county which will be affected by the proposed regulation, rule, policy, order, or administrative law upon request shall immediately be furnished with a copy of the fiscal impact statement by the board, commission, agency, department, officer, or other authority.

History. Acts 1977, No. 221, § 2; A.S.A. 1947, § 13-2302.

19-1-303. Bills imposing new or additional costs on municipality or county — Fiscal impact statements — Definition.

(a)(1) Any bill filed with the Senate that requires an expenditure of public funds by a municipality or county, or otherwise imposes a new or increased cost obligation on any municipality or county, shall have a fiscal impact statement attached to it, prepared by the author of the bill and filed with the bill at the time of its introduction. A copy of such fiscal impact statement shall be placed on the desk of each member of the Senate committee to which the bill is referred before the bill may be called up for final action in the committee. A copy of it shall also be placed on the desk of each member of the Senate before a final vote may be taken on it for final passage.

(2) If the author of any Senate or House of Representatives bill affected by this section shall fail to file a fiscal impact statement, any member of the Senate committee to which the bill is referred may object to its being called up for final action in the committee until a fiscal impact statement is made available to the committee. If such an objection is made by a member of the Senate committee, the chair of the committee shall refer the bill to the appropriate state agency or to the legislative staff for the preparation of a fiscal impact statement, to be returned to the committee in writing not later than five (5) days from the date of the request.

(3) If any such Senate or House bill is called up for final passage in the Senate and a fiscal impact statement has not been provided by the author of the bill or by the committee to which the bill was referred, any member of the Senate may object to the bill's being called up for final passage until a fiscal impact statement is prepared and made available on the desk of each member of the Senate at least one (1) day prior to the bill's being called up for final passage. If such an objection is made, the presiding officer of the Senate shall cause the bill to be referred to the appropriate state agency or to the designated legislative staff for the preparation of a fiscal impact statement, which shall be filed in writing with the Senate not later than five (5) days from the date of the request.

(b)(1) When any House or Senate bill requiring an expenditure of public funds or otherwise imposing a new or increased cost obligation on any municipality or county is pending before any committee of the House of Representatives, any member of the committee may request that a fiscal impact statement for the bill be placed on the desk of each member of the committee before the bill is called up for final action in the committee. If the request is made, the chair of the committee shall refer the bill to the appropriate state agency or to the legislative staff for the preparation of a fiscal impact statement, to be returned to the committee in writing not later than five (5) days from the date of the request.

(2) Any time before the bill is read the third time in the House of Representatives, a member of the House of Representatives may request that a fiscal impact statement for the bill be prepared and placed on the desk of each member. When a member of the House of Representatives so requests a fiscal impact statement on any bill, the Speaker of the House of Representatives shall furnish the member a fiscal impact statement signature form which shows the number of the bill for which the statement is requested and the date and time the request was made. If the member returns the form containing the signature of the requesting member and the signatures of at least nine (9) other House of Representatives members within thirty (30) minutes of the time shown on the form, the fiscal impact statement shall be prepared and placed on the desk of each member of the House of Representatives before the bill is read the third time.

(3) If a bill is called up for final passage in the House of Representatives and a fiscal impact statement has not been provided for the bill, any member of the House of Representatives in which the bill is being considered may move that a final vote on the passage of the bill be delayed until a fiscal impact statement is prepared and made available on the desk of each member of the House of Representatives at least one (1) full day prior to the bill's being called up for final passage. If the motion is made and is adopted by a majority vote of the membership of the House of Representatives, the Speaker of the House of Representatives shall cause the bill to be referred to the appropriate state agency or to the designated legislative staff for the preparation of a fiscal impact statement, which shall be filed with the House of Representatives within five (5) days of the date of the request.

(c) Failure of the sponsor of a bill to provide the fiscal impact statement required in this section shall not prohibit the consideration of it in the committee to which referred or on the floor of the house in which the bill is called up for final passage if no objection to it is made at the time such action is taken.

(d) Nothing in this section shall prohibit a committee to which a bill is referred or the house in which the bill is being considered from suspending the requirement of the filing of a fiscal impact statement on any such bill in the same manner as provided for the suspension of the rules in the house in which the bill is being considered.

(e) Copies of fiscal impact statements prepared in compliance with this section shall be made available upon request for them to representatives of municipal or county governments. A fiscal impact statement filed or prepared in compliance with this section is declared to be a public record within the meaning of the Freedom of Information Act of 1967, § 25-19-101 et seq.

(f) For the purposes of this section, the term "fiscal impact statement" means a realistic statement of the estimated financial cost to municipalities or counties of implementing or complying with a proposed law and regulations promulgated under it.

History. Acts 1985, No. 806, § 1; A.S.A. 1947, § 13-2304; Acts 1992 (1st Ex. Sess.), No. 43, § 1.

Publisher's Notes. Acts 1985, No. 806, § 1, and Acts 1992 (1st Ex. Sess.), No. 43, § 1, are also codified as § 10-2-114.

SUBCHAPTER 4 — OFFICERS' SURETY BONDS

SECTION.

19-1-401. Exceptions.

19-1-402. Treasurer of State.

19-1-403. County and municipal officials and employees.

SECTION.

19-1-404. County judges.

19-1-405. State agency employees as disbursing agents.

Cross References. Arkansas Governmental Compliance Act, § 10-4-301 et seq.

Effective Dates. Acts 1955, No. 338, § 15: Apr. 1, 1955. Emergency clause provided: "It has been found and is hereby declared by the General Assembly that general revenues of the State are declining and that the investment provisions of this act will provide additional revenues immediately needed for the efficient operation of the State Government. Therefore, an emergency is hereby declared to exist, and this act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after April 1, 1955."

Acts 1987, No. 1014, § 5: Apr. 14, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case *Ricarte v. State*, CR 86-31, a question has arisen over the validity of Act 1226 of the Extended Session 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

19-1-401. Exceptions.

All constitutional officers other than the Treasurer of State are exempt from the provisions of this subchapter.

History. Acts 1955, No. 338, § 12; 1977, No. 940, § 1; A.S.A. 1947, § 13-412.

19-1-402. Treasurer of State.

(a) The bond for the Treasurer of State shall be one million dollars (\$1,000,000).

(b) The original of the bond required by this section to be filed by the Treasurer of State shall be filed in the office of the Secretary of State, and a copy shall be filed with the Auditor of State.

History. Acts 1955, No. 338, § 12; 1975, No. 677, §§ 1, 4; 1975 (Extended Sess., 1976), No. 1226, § 2; 1977, No. 940, § 1; A.S.A. 1947, §§ 13-412, 13-412.3; reen. Acts 1987, No. 1014, § 2.

A.C.R.C. Notes. The operation of this section was suspended by adoption of a

self-insured fidelity bond program for state officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The section may again become effective upon cessation of coverage under that program. See § 21-2-703.

Part of this section was reenacted by

Acts 1987, No. 1014, § 2. Acts 1987, No. 834 provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987

legislation and that such other legislation would be controlling in the event of conflict.

19-1-403. County and municipal officials and employees.

(a)(1) All county officials and employees, municipal officials and employees, and all other officers and employees of any political subdivision of this state who are required by law to furnish bond and who receive and disburse cash funds from bank accounts shall obtain a surety bond from a corporate surety authorized to do business in this state in the minimum amounts to be computed as follows:

(A) On the first one hundred thousand dollars (\$100,000), or any part thereof, of receipts of the office, ten percent (10%) of the amount;

(B) On the next two hundred thousand dollars (\$200,000), or any part thereof, of receipts of the office, seven and one-half percent (7½%) of the amount;

(C) On the next two hundred thousand dollars (\$200,000), or any part thereof, of receipts of the office, five percent (5%) of the amount;

(D) On the next five hundred thousand dollars (\$500,000), or any part thereof, of receipts of the office, two and one-half percent (2½%) of the amount; and

(E) On all amounts in excess of one million dollars (\$1,000,000), one percent (1%).

(2) These amounts shall be based on the total cash receipts of the office for the preceding calendar or fiscal year. However, in no event shall the penal amount of any bond be less than the amount as computed in this subsection.

(3) The bonds shall be conditioned that the officer or employee shall faithfully perform the duties of his or her office or employment and properly account for all cash funds received and disbursed by him or her as an officer or employee.

(b)(1) All county officials and employees, municipal officials and employees, and all other officers and employees of any political subdivision of this state who are required by law to furnish bond and who receive or approve the disbursement of any funds appropriated and disbursed through the State Treasury shall obtain a bond in the following minimum amounts based on the disbursements of the agency during the preceding calendar or fiscal year:

(A) On the first one hundred thousand dollars (\$100,000), or any part thereof, of disbursements, five percent (5%) of the amount;

(B) On the next four hundred thousand dollars (\$400,000), or any part thereof, of disbursements, two and one-half percent (2½%) of the amount; and

(C) On all disbursements in excess of five hundred thousand dollars (\$500,000), one-half of one percent (½ of 1%) of the amount.

(2) The provisions of subsection (a) of this section shall apply in determining the bond requirements of all officers and employees

handling both cash funds and moneys appropriated and disbursed from the State Treasury.

(3) The bond shall be conditioned that the officer or employee shall faithfully perform the duties of his or her office or employment and properly account for the disbursement of funds.

(c) The maximum amount of any bond required under subsections (a) and (b) of this section shall not exceed five hundred thousand dollars (\$500,000).

(d) The Legislative Auditor shall inform municipal and county officials of the requirements set forth in this subchapter regarding the determination of the amount of bond for the officials. However, it shall not be the duty of the Legislative Auditor to set the bond of municipal and county officials.

(e)(1) The original of each bond required by this section to be filed by a county officer or employee shall be filed in the office of the circuit clerk in the county involved.

(2) The original of each bond required by this section to be filed by municipal officials and employees shall be filed in the office of the municipal clerk of the municipality involved.

History. Acts 1955, No. 338, § 12; 1975, No. 677, §§ 1, 4; 1975 (Extended Sess., 1976), No. 1226, § 2; 1977, No. 940, § 1; A.S.A. 1947, §§ 13-412, 13-412.3.

A.C.R.C. Notes. The operation of this section was suspended by adoption of a

self-insured fidelity bond program for public officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The section may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-1-404. County judges.

(a)(1) The county judge in each county shall furnish bond in an amount computed in accordance with the provisions of § 19-1-403(b).

(2) The bond shall be conditioned that the officer shall faithfully perform the duties of the office and properly account for all funds disbursed by him or her as county judge.

(b) The original bond shall be filed with the circuit clerk of the respective county.

History. Acts 1975, No. 677, § 2; 1975 (Extended Sess., 1976), No. 1226, § 1; A.S.A. 1947, § 13-412.1; reen. Acts 1987, No. 1014, § 1.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 1014, § 1. Acts 1987, No. 834, provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other

legislation would be controlling in the event of conflict.

The operation of this section was suspended by adoption of a self-insured fidelity bond program for public officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The section may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-1-405. State agency employees as disbursing agents.

(a)(1) In the event the executive head of any state agency designates some full-time employee to act as his or her agent in the disbursement of funds under his or her control, the agent shall furnish additional bond to be fixed by the Director of the Department of Finance and Administration.

(2) The executive head of the state agency shall notify the director and the Auditor of State in writing of the designation and shall furnish to the director and the Auditor of State a sample of the signature of the agent.

(b) In the event appropriations are made available to a state agency or to a nongovernment agency or activity and no disbursing agent is provided for by law, then the director and the Auditor of State shall designate a person to act as disbursing agent and fix the amount of bond for such purposes.

History. Acts 1975, No. 677, § 3; A.S.A. 1947, § 13-412.2.

SUBCHAPTER 5 — INVESTMENT OF PUBLIC FUNDS

SECTION.

19-1-501. "Eligible investment securities" defined.

19-1-502. Provisions supplemental.

19-1-503. Construction.

SECTION.

19-1-504. Investments permitted.

19-1-505. Additional authority of certain cities.

Effective Dates. Acts 1943, No. 273, § 4: Mar. 18, 1943. Emergency clause provided: "It is hereby ascertained and declared that the National Government is at war, and that in order to finance the war it must in a large measure rely upon the sale of its bonds. The enactment of this act is necessary for the successful conclusion of the war and for the preservation of the public peace, health and safety. An emergency is declared to exist, and this act shall take effect from and after its passage and approval."

Acts 1973, No. 106, § 6: Feb. 12, 1973. Emergency clause provided: "It has been

found and it is hereby declared by the General Assembly of the State of Arkansas that the present laws governing investment of public funds are inadequate and that due to these inadequacies such funds are in many instances not invested though available for investment, with resulting loss of substantial income. Therefore an emergency is declared to exist, and this Act, being immediately necessary for the preservation of the public peace, health and safety, shall be in effect upon its passage and approval."

19-1-501. "Eligible investment securities" defined.

As used in this subchapter, "eligible investment securities" means:

(1) A direct or guaranteed obligation of the United States that is backed by the full faith and credit of the United States Government;

(2) A direct obligation of an agency, instrumentality, or government-sponsored enterprise created by act of the United States Congress and authorized to issue securities or evidences of indebtedness, regardless of whether the securities or evidences of indebtedness are guaranteed for repayment by the United States Government; and

(3) A bond or other debt of the state, a school district, a county government, a municipal government, or an authority of a governmental entity that:

(A) Is issued for an essential governmental purpose or is guaranteed by a state agency; and

(B) Has a debt rating from a nationally recognized credit rating agency of "A" or better at the time of purchase.

History. Acts 1943, No. 273, § 2; 1973, No. 106, § 2; A.S.A. 1947, § 13-902; Acts 2011, No. 629, § 1.

Amendments. The 2011 amendment rewrote the section.

19-1-502. Provisions supplemental.

This subchapter does not repeal any prior legislation or affect any statute pertaining to the conversion of funds of public officials and agencies into investments authorized under this subchapter but is supplemental to present law and confers additional powers.

History. Acts 1943, No. 273, § 3; A.S.A. 1947, § 13-903; Acts 2011, No. 629, § 1.

Amendments. The 2011 amendment rewrote the section.

19-1-503. Construction.

(a) This subchapter does not affect the power of counties, municipalities, improvement districts, and other public bodies to make a deposit of funds in the form of a demand deposit, a savings deposit, or a time deposit as authorized by law.

(b) The adoption of this subchapter does not affect or impair the power of counties, municipalities, improvement districts, and other public bodies to make investments of funds in their possession or under their control as authorized by other laws.

History. Acts 1973, No. 106, § 3; A.S.A. 1947, § 13-904; Acts 2011, No. 629, § 1.

Amendments. The 2011 amendment substituted "a demand deposit, a savings

deposit, or a time deposit" for "certificates of deposit" in (a) and made stylistic changes.

19-1-504. Investments permitted.

(a)(1) With the approval of the county or municipal depository board, a treasurer may convert any funds in the treasurer's possession or under the treasurer's control and not presently needed for other purposes into one (1) or more of the following investments:

(A) Eligible investment securities having a maturity of not longer than five (5) years from the date of acquisition unless, as documented

at the time of acquisition, the investment is to fund or support a specific purpose and there are no expectations that the investment will be sold before maturity;

(B) An Arkansas bank certificate of deposit or a certificate of deposit authorized under § 19-8-111;

(C) An account established by a local government joint investment trust authorized under the Local Government Joint Investment Trust Act, § 19-8-301 et seq.; or

(D) An Arkansas financial institution repurchase agreement for eligible investment securities in which the seller agrees to repurchase the investment at a price including interest earned during the holding period as determined by the repurchase agreement.

(2) The following entities may convert funds that are in the possession of the entity or under the control of the entity and that are not presently needed for other purposes into an investment listed in subdivision (a)(1) of this section:

(A) A county board or commission;

(B) A municipal board or commission, including without limitation a board of trustees of a policemen's pension and relief fund, a board of trustees of a firemen's relief and pension fund, a waterworks commission, and a sewer committee; and

(C) A drainage district, levee district, and improvement district, including without limitation a waterworks district, electric light district, municipal improvement district, and suburban improvement district.

(3) This subsection does not apply to funds of a school district.

(b)(1) Unless otherwise provided by a signed written agreement between the school district or districts and the county treasurer, funds of a school district shall be invested by the:

(A) School district treasurer when the school district has a treasurer; or

(B) County treasurer when the school district does not have a treasurer.

(2) To the extent directed by the board of directors of the school district, investments shall be in:

(A) General obligation bonds of the United States;

(B) Bonds, notes, debentures, or other obligations issued by an agency of the United States Government;

(C) General obligation bonds of the state; or

(D) Bank certificates of deposit.

(c) A school district may invest moneys held for the repayment of a federally recognized qualified zone academy bond under 26 U.S.C. § 1397E, as it existed on January 1, 2005, in a guaranteed investment contract or forward delivery agreement in which the school district is guaranteed a certain rate of interest on its investment if the guaranteed investment contract or the forward delivery agreement is entered into between the school district and the purchaser of the qualified zone academy bond.

(d) A treasurer or other custodian of public funds who is authorized to purchase and hold eligible investment securities may use a brokerage account to acquire, sell, and hold the investment if the investment is established with a broker-dealer that:

- (1) Has offices in the state;
- (2) Is registered with the State Securities Department;
- (3) Is a member of the Financial Industry Regulatory Authority, Inc.; and
- (4) Is a member of the Securities Investor Protection Corporation.

(e) Unless restrictions are established by the donor, a private donation to a city of the first class, a city of the second class, or an incorporated town may be invested in accordance with the prudent investor rule established under § 28-71-105.

History. Acts 1943, No. 273, § 1; 1973, No. 106, § 1; A.S.A. 1947, § 13-901; Acts 1995, No. 402, § 1; 1997, No. 800, § 1; 2005, No. 2205, § 1; 2009, No. 251, § 2; 2011, No. 629, § 1.

Amendments. The 2011 amendment

rewrote (a); substituted “state” for “State of Arkansas” in (b)(2)(C); and added (d) and (e).

Cross References. State Treasury Management Law, § 19-3-501 et seq. Deposit of school funds, § 6-20-222.

19-1-505. Additional authority of certain cities.

(a)(1) A city that has real property assessed valuation in excess of three hundred million dollars (\$300,000,000) may invest the city’s funds in securities under § 23-47-401 and according to the investment policy adopted by the governing body of the city.

(2) The investment policy adopted by the city’s governing body may authorize a maturity term exceeding the term stated in § 19-1-504(a)(1)(A).

(b)(1) Each investment shall be made with the judgment and care under prevailing circumstances that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation but for investment, considering the probable safety of the capital and the probable income to be derived.

(2) Investment of funds shall be governed by the following investment objectives in order of priority:

- (A) Preservation and safety of the principal;
- (B) Liquidity; and
- (C) Yield.

(c) In determining whether an investment officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration:

(1) The investment of city funds and funds under the officer’s control and over which the officer had responsibility, rather than a consideration as to the prudence of a single investment; and

(2) Whether the investment decision is consistent with the written investment policy of the city.

History. Acts 2011, No. 629, § 1.

SUBCHAPTER 6 — STATE FISCAL MANAGEMENT RESPONSIBILITY ACT

SECTION.

- 19-1-601. Title.
- 19-1-602. Intent and purpose.
- 19-1-603. Definitions.
- 19-1-604. Existing remedies not im-
paired.
- 19-1-605. Civil procedures apply.
- 19-1-606. Investigation of violations.
- 19-1-607. Documentation and notifica-
tion of violation — Reme-
dial action.

SECTION.

- 19-1-608. Notification of Department of
Finance and Administra-
tion — Review.
- 19-1-609. Executive agencies.
- 19-1-610. Investigation and suit by Attor-
ney General.
- 19-1-611. Civil penalty.
- 19-1-612. Recovery of costs.

Effective Dates. Acts 2015, No. 557,
§ 9: Aug. 1, 2015.

19-1-601. Title.

This subchapter may be known and cited as the “State Fiscal Management Responsibility Act”.

History. Acts 1991, No. 280, § 1.

19-1-602. Intent and purpose.

(a) The General Assembly of the State of Arkansas has enacted various laws relating to the receipting, disbursing, depositing, and accounting for public funds, as well as laws relating to establishing salaries, and the purchasing of commodities by various state agencies. In addition, the Department of Finance and Administration or other appropriate agency has issued rules and regulations pertaining to the administration of these various laws.

(b) It is the intent of the General Assembly that all state officers and employees comply with the provisions of these laws and regulations. Presently, most of these laws and regulations do not provide penalty provisions for violations thereof.

(c) It is the purpose of this subchapter to provide procedures and civil penalties regarding violations of the fiscal responsibility and manage-
ment laws of the state.

History. Acts 1991, No. 280, § 2.

19-1-603. Definitions.

As used in this subchapter:

- (1) “Agency” means any state agency, bureau, board, commission, council, department, institution, or office of the State of Arkansas;
- (2) “Executive agencies” means all agencies other than constitu-
tional, judicial, and legislative officers, agencies, and departments;

(3) “Fiscal responsibility and management laws” means the following laws and regulations applicable thereto, as amended:

(A) General Accounting and Budgetary Procedures Law, § 19-4-101 et seq.;

(B) State procurement laws, Arkansas Code Title 19, Chapter 11;

(C) Attendance and leave laws, § 21-4-101 et seq.;

(D) Regular Salary Procedures and Restrictions Act, § 21-5-101 et seq.;

(E) Uniform Classification and Compensation Act, § 21-5-201 et seq.;

(F) Higher Education Expenditure Restriction Act, § 6-63-301 et seq.;

(G) Accounts and Notes Receivable Abatement Act for the State of Arkansas, § 19-2-301 et seq.;

(H) Revenue Stabilization Law, § 19-5-101 et seq.;

(I) Revenue Classification Law, § 19-6-101 et seq.;

(J) Depositories for public funds, § 19-8-101 et seq.;

(K) Public works, § 22-9-101 et seq.; and

(L) State Fiscal Management Responsibility Act, § 19-1-601 et seq.;

(4) “Knowingly” means that a person is aware or should have been aware that his or her conduct will violate the fiscal responsibility and management laws; and

(5) “Public officer or employee” means any officer or employee of the State of Arkansas.

History. Acts 1991, No. 280, § 3; 1995, No. 1296, § 67; 2015, No. 557, § 2. for “Arkansas purchasing” at the beginning and substituted “Arkansas Code

Amendments. The 2015 amendment, Title 19, Chapter 11” for “§ 19-11-101 et seq.”.

19-1-604. Existing remedies not impaired.

The provisions of this subchapter do not limit or diminish any civil rights or administrative procedures available to any public officer or employee.

History. Acts 1991, No. 280, § 16.

19-1-605. Civil procedures apply.

All actions and procedures under the provisions of this subchapter are civil in nature and shall be governed by the appropriate rules, regulations, and laws regarding civil actions and remedies.

History. Acts 1991, No. 280, § 15.

19-1-606. Investigation of violations.

Upon discovery or notification of an alleged violation of the fiscal responsibility and management laws, each agency shall investigate the allegation and take appropriate administrative action. The director of each agency or, in the case of a constitutional office, the constitutional officer, is responsible for complying with the provisions of this subchapter.

History. Acts 1991, No. 280, § 4.

19-1-607. Documentation and notification of violation — Remedial action.

(a) After completing the investigation, if the agency determines that there has been a violation of the fiscal responsibility and management laws, the facts and circumstances relating to a violation and any corrective or remedial action taken shall be documented and placed in the personnel files of the public officer or employee involved in the violation.

(b) The agency shall notify the public officer or employee of its findings and any corrective or remedial action to be taken. Notification shall be made in a manner ensuring actual notice to the public officer or employee. The public officer or employee shall be notified that the failure to make corrective or remedial action within thirty (30) days after the date of notification creates the rebuttable presumption that the violation was committed knowingly.

(c) The public officer or employee violating a fiscal responsibility and management law shall be given not more than thirty (30) days after notification to effect corrective or remedial action recommended by the agency. Failure to make corrective or remedial action within thirty (30) days after notification creates the rebuttable presumption that the violation was committed knowingly.

History. Acts 1991, No. 280, §§ 5-7.

19-1-608. Notification of Department of Finance and Administration — Review.

(a) Within thirty (30) days after the expiration of the time period for the public officer or employee to effect corrective or remedial action, the agency shall transfer to the Director of the Department of Finance and Administration a document containing a summary of the violation and any corrective remedial action taken.

(b)(1) The director shall review the summaries of violations received. The director may:

(A) Accept the summary and approve the corrective or remedial action by the agency;

(B) Request additional information regarding the violation and corrective or remedial action by the agency; or

(C) Impose additional corrective or remedial action upon public officers and employees of executive agencies as provided in § 19-1-609.

(2) Quarterly, the director shall submit a summary of all violations of the fiscal responsibility and management laws, including any corrective or remedial action by the agency or the director, to the Governor and members of the General Assembly.

History. Acts 1991, No. 280, §§ 8, 9.

19-1-609. Executive agencies.

(a) Before the Director of the Department of Finance and Administration may impose additional corrective or remedial action regarding public officers or employees of executive agencies, the director shall conduct an investigation regarding any violation. The public officer or employee shall be notified and given the opportunity for a hearing conducted by the director regarding any violation.

(b) The director may impose any one (1) or more of the following as additional corrective or remedial action:

- (1) Oral or written warnings or reprimands;
- (2) Suspension with or without pay for specified periods of time; or
- (3) Termination of employment.

History. Acts 1991, No. 280, § 14.

19-1-610. Investigation and suit by Attorney General.

(a) The Director of the Department of Finance and Administration, the Legislative Joint Auditing Committee, or the Legislative Council may request the office of the Attorney General to review any information concerning any violation of the fiscal responsibility and management laws of the state in order to determine whether legal action is appropriate.

(b) The Attorney General may file a civil suit in the circuit court against the public officer or employee violating the fiscal responsibility and management laws. Venue shall be in the county where the violation occurred. However, if the violation occurred outside the borders of the state, venue shall be in Pulaski County.

History. Acts 1991, No. 280, §§ 10, 11.

19-1-611. Civil penalty.

If the public officer or employee is found by the court to have knowingly violated the fiscal responsibility and management laws, the court shall impose a civil penalty upon the public officer or employee of not less than one hundred dollars (\$100), nor more than one thousand dollars (\$1,000) for each violation, and may subject the public officer or

employee to the payment of damages resulting as a direct consequence of any violation.

History. Acts 1991, No. 280, § 12.

19-1-612. Recovery of costs.

If the public officer or employee is found by the court to have knowingly violated the provisions of the fiscal responsibility and management laws, the Attorney General shall be allowed to recover costs and attorney’s fees associated with the civil suit from the public officer or employee. Any costs or fees recovered by the Attorney General under this section shall be deposited into the State Treasury.

History. Acts 1991, No. 280, § 13.

SUBCHAPTER 7 — FISCAL IMPACT STATEMENTS

SECTION.

19-1-701. Definition.

19-1-702. Fiscal impact statements required for regulations.

SECTION.

19-1-703. Fiscal impact statements required for bills.

Effective Dates. Acts 1997, No. 112, § 40: Feb. 7, 1997. Emergency clause provided: “It is hereby found and determined by the General Assembly that Act 10 of the First Extraordinary Session of 1995 abolished the Joint Interim Committee on Education and in its place established the House Interim Committee and Senate Interim Committee on Education; that various sections of the Arkansas Code refer to the Joint Interim Committee on Education and should be corrected to refer to the House and Senate Interim Committees on Education; that this act so provides; and that this act should go into effect immedi-

ately in order to make the laws compatible as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

19-1-701. Definition.

(a) As used in this subchapter, “fiscal impact statement” means a realistic statement of the purpose of a proposed law, or a regulation promulgated under a law, and the estimated financial cost to the state or any local school district of implementing or complying with the proposed law or regulation.

(b) A fiscal impact statement shall be developed with the guidance of the Office of Economic and Tax Policy of the Bureau of Legislative Research and with the approval of the Department of Education.

History. Acts 1995, No. 1253, § 1; 2009, No. 251, § 3; 2011, No. 856, § 1.

Publisher's Notes. Acts 1995, No. 1253, § 1, is also codified as § 10-2-127(a).

Amendments. The 2011 amendment inserted "Office of Economic and Tax Policy of the" in (b).

19-1-702. Fiscal impact statements required for regulations.

Thirty-five (35) days prior to the adoption of any regulation or other proposal that will impose a new or increased cost obligation for education on the state or any local school district, the board, commission, agency, department, officer, or other authority, excepting the General Assembly and the courts, shall give notice of such regulation or proposal and shall file a fiscal impact statement with the Secretary of State and the House Committee on Education and the Senate Committee on Education.

History. Acts 1995, No. 1253, § 2; 1997, No. 112, § 28.

19-1-703. Fiscal impact statements required for bills.

(a) Any bill filed in the House of Representatives or Senate that will impose a new or increased cost obligation for education on the state or any local school district shall have a fiscal impact statement attached to it, prepared by the author of the bill and filed with the chair of the committee to which the bill is referred:

(1) At least seven (7) days before the bill may be called up for final action in the committee during a regular session of the General Assembly;

(2) At least seven (7) days before the bill may be called up for final action in the committee during a fiscal session; and

(3) At least one (1) day before the bill may be called up for final action in the committee during a special session.

(b) If the author of any House or Senate bill affected by this section shall fail to comply with subsection (a) of this section, any member of the House of Representatives or Senate committee to which the bill is referred may object and thereby prevent its being called up for final action in the committee until a fiscal impact statement is made available. An affirmative vote of two-thirds ($\frac{2}{3}$) of a quorum present and voting shall override such objection.

(c)(1)(A) If any such House or Senate bill is called up for final passage in the House of Representatives or Senate and a fiscal impact statement has not been provided by the author of the bill, or by the committee to which the bill was referred, any member of the House of Representatives or Senate may object to the bill's being called up for final passage until a fiscal impact statement is prepared and made available on the desk of each member of the House of Representatives or Senate at least one (1) day prior to the bill's being called up for final passage.

- (B) An affirmative vote of two-thirds ($\frac{2}{3}$) of a quorum present and voting shall override such objection.
- (2) If an objection is made without override, the presiding officer of the House of Representatives or Senate shall cause the bill to be referred to the Office of Economic and Tax Policy of the Bureau of Legislative Research for the preparation of a fiscal impact statement, which shall be filed with the presiding officer not later than five (5) days from the date of the request.
- (d) Failure of the author of a bill to provide the fiscal impact statement required in this section shall not prohibit consideration of the bill in the committee to which it is referred or on the floor of the house in which the bill is called up for final passage, if no objection to it is made at the time such action is taken.

History. Acts 1995, No. 1253, § 3; 1253, § 3, is also codified as § 10-2-127(b) 2009, No. 962, § 37. and (c).

Publisher's Notes. Acts 1995, No.

CHAPTER 2

STATE REVENUES — RECEIPTS AND EXPENDITURES

GENERALLY

- SUBCHAPTER.
1. GENERAL PROVISIONS.
 2. RECEIPTS GENERALLY.
 3. ACCOUNTS AND NOTES RECEIVABLE ABATEMENT.
 4. EXPENDITURES GENERALLY.
 5. CANCELED CHECKS.

RESEARCH REFERENCES

Am. Jur. 63C Am. Jur. 2d, Pub. Funds,
§ 1 et seq.
C.J.S. 81A C.J.S., States, § 340 et seq.

SUBCHAPTER 1 — GENERAL PROVISIONS

- | | |
|--|---|
| SECTION. | SECTION. |
| 19-2-101. Receipts for all funds coming into State Treasury. | 19-2-104. Expenditures, contracts, or obligations in excess of appropriations prohibited. |
| 19-2-102. Duplicate receipts given by Treasurer of State. | 19-2-105. Deficiencies in excess of appropriations unlawful. |
| 19-2-103. Time for making payments. | |

Effective Dates. Acts 1913, No. 234, § 6: approved Mar. 29, 1913. Emergency clause provided: "This Act being necessary for the immediate preservation of the public peace, health and safety shall be in force from and after its passage."
Acts 1923, No. 777, § 8: June 30, 1923. Emergency clause provided: "All laws and

parts of laws in conflict herewith and especially sections 4504, 4505, and 4506 of Crawford and Moses' Digest are hereby repealed, and this act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, and same shall take effect and be in force June 30, 1923."

Acts 1927, No. 186, § 4: effective on passage.

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found

and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

19-2-101. Receipts for all funds coming into State Treasury.

(a) It shall be the duty of the Secretary of State, the Insurance Commissioner, the Commissioner of State Lands, the Attorney General, the Bank Commissioner, and the Auditor of State to issue their receipts respectively for all moneys coming into the State Treasury through their departments, respectively, on account of:

- (1) Fees of every kind and character;
- (2) Sale of books, charters, and articles of incorporation;
- (3) Commissions of notaries public, justices of the peace, and county, city, and town officers, in addition to nomination fees, etc.;
- (4) Insurance taxes and fees;
- (5) Jitney and chauffeur licenses;
- (6) Affidavits of loss, license tags, deeds, patents, field notes, maps, and charts;
- (7) Franchise taxes, back taxes, and sand and gravel taxes;
- (8) All matters pertaining to the duties of the Attorney General when money belonging to the state is to be collected;
- (9) Bank examination fees; and
- (10) Any and all fees coming through the Bank Commissioner's office.

(b)(1) Each of the departments is authorized to accept personal checks when tendered in payment of any of the items mentioned in subsection (a) of this section and issue their receipts, respectively, for them.

(2)(A) The checks shall be endorsed by the heads of the respective departments to the Treasurer of State and paid into the State Treasury daily, if anything has been collected, with an itemized statement of all items for which payment was made.

(B) No officer endorsing these checks shall become personally liable by reason of the officer's endorsement in case the checks are rejected by the drawee.

History. Acts 1923, No. 777, §§ 1, 2; Pope's Dig., §§ 5562, 5563; A.S.A. 1947, §§ 13-601, 13-604.

19-2-102. Duplicate receipts given by Treasurer of State.

The Treasurer of State shall grant duplicate receipts under the seal of his or her office for all sums of money which shall be paid into the State Treasury. The person receiving the receipts shall deposit one (1) of them with the Auditor of State, who shall credit the person accordingly and charge the Treasurer of State with the amount.

History. Rev. Stat., ch. 18, § 23; C. & M. Dig., § 4494; Pope's Dig., § 5530; A.S.A. 1947, § 13-603.

19-2-103. Time for making payments.

(a) All payments for the expenses of the departments of the state government shall be due and payable in the normal course of business.

(b) All payments whatever of contingent expenses shall be due and payable as they may accrue.

History. Acts 1877, No. 38, § 3, p. 33; A.S.A. 1947, § 13-616; Acts 2001, No. C. & M. Dig., § 4497; Pope's Dig., § 5533; 1453, § 3.

19-2-104. Expenditures, contracts, or obligations in excess of appropriations prohibited.

(a)(1) No officer, employee, or agent of the State of Arkansas, nor any board of regents or board of trustees, nor any other person or authority who may make expenditures of money appropriated for the different state institutions or who may direct the expenditure of such money so appropriated shall expend or direct the expenditure of moneys or funds in excess of the amount appropriated and becoming a part of any appropriation by executive approval for the particular purpose named in the act making the appropriations.

(2) No officer, employee, agent, person, board, or authority shall make any contract that will exceed the amount appropriated and becoming a part of any appropriation act by executive approval for the particular purpose named in the act making the appropriation.

(3) No officer, agent, person, board, or authority shall incur any obligation for any purpose in excess of the amount appropriated and becoming a part of any appropriation by executive approval for the particular purpose named in the act making the appropriation, except as provided.

(b) Any person violating a provision of this section shall be guilty of a violation and upon conviction shall be fined in any sum not less than fifty dollars (\$50.00) nor more than two hundred dollars (\$200).

History. Acts 1913, No. 234, §§ 1, 5; C. & M. Dig., §§ 2838, 2842, 9245, 9249; Pope's Dig., §§ 3562, 3566, 11931, 11935; A.S.A. 1947, §§ 13-625, 13-626; Acts 2005, No. 1994, § 101.

Cross References. Director of Department of Finance and Administration to prevent expenditure in excess of appropriation, § 19-1-212.

RESEARCH REFERENCES

Ark. L. Rev. Official Misconduct under the Arkansas Criminal Code, 30 Ark. L. Rev. 160.

19-2-105. Deficiencies in excess of appropriations unlawful.

(a) It shall be unlawful for the head or any subordinate in charge of any state department, board, bureau, or other state-maintained institution to cause, permit to occur, or allow to exist any deficiency in excess of regular appropriation made for maintenance of the department, board, bureau, or other state-maintained institution.

(b)(1) Any person violating this section shall be deemed guilty of a misdemeanor.

(2) Upon conviction, an offender shall be fined in any sum not to exceed five hundred dollars (\$500) or imprisoned not more than ninety (90) days, or both fined and imprisoned, and shall be discharged from office.

History. Acts 1927, No. 186, §§ 1, 3; Pope's Dig., §§ 3567, 3569; A.S.A. 1947, §§ 13-627, 13-628.

SUBCHAPTER 2 — RECEIPTS GENERALLY**SECTION.**

19-2-201. Acceptance of checks.

19-2-202. Proceedings on bad checks.

19-2-203. Receipts by Department of Finance and Administration
— Additional penalty.

SECTION.

19-2-204. Refusal to accept personal checks.

Cross References. Penalty for payment of taxes, licenses, or fees with check returned unpaid, § 26-18-208.

Effective Dates. Acts 1923, No. 777, § 8: June 30, 1923. Emergency clause provided: "All laws and parts of laws in conflict herewith and especially sections

4504, 4505, and 4506 of Crawford and Moses' Digest are hereby repealed, and this act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, and same shall take effect and be in force June 30, 1923."

19-2-201. Acceptance of checks.

The Treasurer of State is authorized and directed to accept checks for the remittance due the state.

History. Acts 1923, No. 777, § 3; Pope's Dig., § 5564; A.S.A. 1947, § 13-605.

19-2-202. Proceedings on bad checks.

(a) Where remittance is made by check to the Treasurer of State and the check is returned unpaid, it shall be the duty of the Treasurer of State to make a duplicate of the check and carry it as a cash item, delivering the original to the Attorney General for collection after adding a penalty of twenty-five percent (25%) to the amount of the check.

(b)(1) It shall be the duty of the Attorney General to take such action as shall be deemed proper for the collection of a rejected check, together with twenty-five percent (25%) of the face amount of the check as penalty, for the punishment of the maker of that check under the criminal laws of this state.

(2) The penalty shall be credited to the same fund as was the original amount of the check delivered to the Attorney General by the Treasurer of State pursuant to subsection (a) of this section.

(c) If for any reason the Attorney General is unable to collect either the principal or penalty on a rejected check, as contemplated by this section, then, as soon as such fact is ascertained, it shall be the duty of the Treasurer of State to cancel the receipt for it, taking credit therefor, and notifying the Auditor of State of the cancellation; and the Auditor of State shall likewise credit the Treasurer of State with it.

(d) Any state official issuing a certificate of authority or making book entries affecting any transaction, payment for which was made with bad checks, is authorized and directed to cancel them upon receipt of the Attorney General's notice of inability to collect on such checks as specified in subsection (c) of this section.

History. Acts 1923, No. 777, §§ 4-7;
Pope's Dig., §§ 5565-5568; A.S.A. 1947,
§§ 13-606 — 13-609.

CASE NOTES**Tax Redemption Deed.**

The Commissioner of State Lands was authorized to cancel tax redemption deed because of the worthlessness of a check given by the grantee in payment thereof, and absent evidence to the contrary, he is

presumed to have complied with the terms of the statute authorizing such action and to have performed his duties according to law. *Field v. Brown*, 206 Ark. 545, 176 S.W.2d 155 (1943).

19-2-203. Receipts by Department of Finance and Administration — Additional penalty.

(a) If any person, firm, corporation, partnership, or business makes payment to the Department of Finance and Administration for any license or fees imposed by the laws of this state by means of a check, draft, or order drawn on any bank, person, firm, or corporation, and the check, draft, or order is returned by the bank, person, firm, or corporation without having been paid in full, then the Director of the Department of Finance and Administration is authorized and empow-

ered to impose a penalty. The penalty shall be in the amount of either ten percent (10%) of the face amount of the check, draft, or order or twenty dollars (\$20.00), whichever is greater, against the maker or drawer of the check, draft, or order.

(b) This penalty is cumulative to any other penalties provided by law.

History. Acts 1981, No. 853, § 1; A.S.A. 1947, § 13-607.1; Acts 1997, No. 702, § 2.

19-2-204. Refusal to accept personal checks.

Effective January 1, 2000, no state agency, board, commission, or institution may refuse to accept personal checks unless and until it has filed with the Legislative Council a written statement justifying the agency's policy to not accept personal checks.

History. Acts 1999, No. 515, § 1.

SUBCHAPTER 3 — ACCOUNTS AND NOTES RECEIVABLE ABATEMENT

SECTION.

19-2-301. Title.

19-2-302. Purpose.

19-2-303. Definitions.

19-2-304. Recording of amounts due.

SECTION.

19-2-305. Referring of outstanding debts for collection.

19-2-306. Abatement of debt.

19-2-307. Rules and regulations.

Effective Dates. Acts 1983, No. 497, § 9: July 1, 1983. Emergency clause provided: "It has been found and determined by the Seventy-Fourth General Assembly that the provisions of this Act are necessary for the efficient and effective administration of accounting for resources of State agencies in accordance with accepted governmental accounting principles. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 908, § 4: Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the General Assembly that the collection of the accounts receivable due the State institutions is vital to maintaining the revenues for the operation of State government and should be diligently and actively pursued. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation and collection of the public funds shall be in full force and effect from and after its passage and approval."

19-2-301. Title.

This subchapter may be known as the "Accounts and Notes Receivable Abatement Act for the State of Arkansas".

History. Acts 1983, No. 497, § 1; A.S.A. 1947, § 13-367.

19-2-302. Purpose.

The purpose of this subchapter is to establish procedures for the various state agencies, authorities, boards, commissions, departments, and institutions of higher education to charge-off or cancel uncollectible moneys owed to them.

History. Acts 1983, No. 497, § 2; A.S.A. 1947, § 13-368.

19-2-303. Definitions.

As used in this subchapter:

(1) "Abatement" means a complete or partial cancellation of a tax levied, special assessment, service charge, student loan, note receivable, or other amounts for which asset recognition criteria have been met;

(2) "Accounts receivable" means an asset account upon the books of record reflecting amounts owing on open account from persons or organizations for taxes levied, special assessments, service charges, goods and services furnished by a state agency, or other amounts for which asset recognition criteria have been met but does not include amounts due from other state agencies;

(3) "Notes receivable" means an unconditional written promise, signed by the maker, to pay a certain sum in money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein;

(4) "Special assessment" means a compulsory levy made against certain properties or business entities to defray part or all of the cost of a specific improvement or service deemed to primarily benefit or regulate those upon whom the assessment is levied;

(5) "State agency" means a state agency, board, authority, commission, department, or institution of higher education created by or receiving an appropriation by the General Assembly; and

(6) "Tax" means a compulsory charge levied by the State of Arkansas for the purpose of financing services performed for the common benefit of its citizens.

History. Acts 1983, No. 497, § 3; A.S.A. 1947, § 13-369.

19-2-304. Recording of amounts due.

Each state agency shall record upon its books of record the amounts due it for delivery of goods and services, licenses, unpaid taxes, student loans, special assessments, accounts receivable, and notes receivable that are recognized by the state agency as due and payable or recognized as current-year income or as an asset that is due and payable upon a date ascertained.

History. Acts 1983, No. 497, § 4; A.S.A. 1947, § 13-370.

19-2-305. Referring of outstanding debts for collection.

(a) A state agency shall diligently and actively pursue the collection of the state agency's accounts and notes receivable.

(b) Diligently and actively pursuing the collection of these accounts may include, but is not limited to:

(1) Contacting a debtor by phone or letter within a reasonable time after an account is deemed delinquent;

(2)(A) Referring an account to a licensed collection agency or an attorney for collection with a remuneration not exceeding fifty percent (50%) for accounts of five hundred dollars (\$500) or less and not exceeding thirty-three and one-third percent (33⅓%) for accounts in excess of five hundred dollars (\$500).

(B) If an agency is unable to procure the services of a collection agency or attorney for the collection of any account in excess of five hundred dollars (\$500) for a fee of one-third (⅓) of the amount recovered as authorized in this subsection, the agency may report this fact to the Legislative Joint Auditing Committee, and the Legislative Joint Auditing Committee may authorize the agency to pay a higher fee for collecting the account, not to exceed fifty percent (50%);

(3) Pursuing setoff of debt against income tax refunds as allowed by §§ 26-36-301 — 26-36-320; or

(4) Pursuing all other available means of collection if deemed feasible and economically justifiable by the agency.

History. Acts 1983, No. 497, § 5; 1985, No. 908, § 1; A.S.A. 1947, § 13-371.

19-2-306. Abatement of debt.

(a) If after the state agency has pursued collection of the debt owed it as set out in this subchapter and the debt or partial debt is decreed to be uncollectible, then the debt shall be referred to the Chief Fiscal Officer of the State for abatement.

(b) The Chief Fiscal Officer of the State shall satisfy himself or herself that all efforts to collect the indebtedness have been fulfilled, and he or she may then, by written approval, declare the debt or remaining debt uncollectible and notify the state agency and Legislative Joint Auditing Committee of abatement of the debt.

History. Acts 1983, No. 497, § 6; A.S.A. 1947, § 13-372.

19-2-307. Rules and regulations.

The Director of the Department of Finance and Administration is authorized to promulgate such rules and regulations as deemed necessary to implement the provisions and intent of this subchapter.

History. Acts 1983, No. 497, § 7; A.S.A. 1947, § 13-373.

SUBCHAPTER 4 — EXPENDITURES GENERALLY

SECTION.
19-2-401 — 19-2-403. [Repealed.]
19-2-404. Emergency expenditures.

Publisher’s Notes. Former §§ 19-2-401 — 19-2-403, concerning restrictions on and increases in expenditures, were repealed by Acts 1987, No. 646, § 5. The sections were derived from the following sources:

19-2-401. Acts 1979, No. 618, § 3; A.S.A. 1947, § 13-643.

19-2-402. Acts 1979, No. 618, § 1; A.S.A. 1947, § 13-641.

19-2-403. Acts 1979, No. 618, § 2; 1983, No. 801, § 17; 1983, No. 881, § 1; A.S.A. 1947, § 13-642.

Effective Dates. Acts 1987, No. 245, § 6: July 1, 1987. Emergency clause provided: “It is hereby found and determined by the Seventy-Sixth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1987 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1987 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987.”

Acts 1989 (1st Ex. Sess.), No. 210, § 6: July 1, 1989. Emergency clause provided: “It is hereby found and determined by the Seventy-Seventh General Assembly, that

the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1989 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1989 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989.”

Acts 1999, No. 236, § 5: Feb. 24, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly that the requirement of saving 5% of the appropriation is not accomplishing savings and that the cost of administering the program is significant with little or no benefit. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

19-2-401 — 19-2-403. [Repealed.]

Publisher's Notes. Former §§ 19-2-401 — 19-2-403, concerning exemptions, restrictions on expenditure of appropriations, and increase in expenditures by executive proclamation, were repealed by Acts 1999, No. 236, § 1. They were derived from the following sources:

19-2-401. Acts 1993, No. 494, § 3; 1997, No. 1362, § 44.

19-2-402. Acts 1993, No. 494, § 1; 1997, No. 1362, § 45.

19-2-403. Acts 1993, No. 494, § 2.

19-2-404. Emergency expenditures.

(a)(1) In the event of riots, threatened riots, sabotage, public insurrection, threatened insurrection, storm, flood, famine, or other public calamity which jeopardizes the public peace, health, and safety of citizens of Arkansas that calls for immediate action, the Governor is delegated and authorized by the General Assembly to declare an emergency to exist and to issue a proclamation declaring an emergency to exist.

(2) Other requests for utilization of this appropriation shall be submitted for prior review by the Governor to a Governor's Emergency Fund Review Committee, meeting in committee, composed of the cochairs and co-vice chairs of the Legislative Joint Auditing Committee and the cochairs and co-vice chairs of the Legislative Council.

(b) A proclamation or request, as approved by the Governor or the Governor's Emergency Fund Review Committee, shall include:

(1) The nature and location of the emergency;

(2) The name of the department or agency which, in the Governor's opinion, is best able to alleviate or obviate the conditions which have arisen or are about to arise because of the emergency; and

(3) The amount of funds required for the emergency, such amount or so much thereof as shall have been set forth in each proclamation to be extended upon vouchers drawn by the disbursing agent of the department or agency named in the proclamation.

(c) The original of the proclamation shall be filed with the Secretary of State, and an executed counterpart of it shall be filed with the Auditor of State, the Treasurer of State, and the Department of Finance and Administration.

(d) Any expenditures made in accordance with the authorizations provided for in this section may be reimbursed to the Miscellaneous Revolving Fund by transfers authorized by the Chief Fiscal Officer of the State from funds or fund accounts supporting the benefiting agencies. However, in the case of the Governor's proclamations and emergencies of a nature where no specific state agency is the beneficiary, then the expenditures shall be borne by the Miscellaneous Revolving Fund.

History. Acts 1987, No. 245, §§ 1, 3; 1989 (1st Ex. Sess.), No. 210, § 1.

Publisher's Notes. Acts 1989 (1st Ex. Sess.), No. 210, § 2, contains the appro-

priation referred to in subdivision (a)(2).

CASE NOTES

Determination of Public Emergency.

What constituted a public emergency was to be determined by the Governor within the requirements of Acts 1961, No. 395, § 1, and any such emergency procla-

mation would have been subject to attack under the position that no emergency existed. *Hooker v. Parkin*, 235 Ark. 218, 357 S.W.2d 534 (1962) (decision under prior law).

SUBCHAPTER 5 — CANCELED CHECKS

SECTION.

- 19-2-501. Purpose.
- 19-2-502. Definition.
- 19-2-503. Eligibility to accept public funds.
- 19-2-504. Transaction summaries.
- 19-2-505. Approval by Arkansas Legislative Audit.

SECTION.

- 19-2-506. Digital images or copies of documentation.
- 19-2-507. Request of records by Legislative Auditor.
- 19-2-508. [Repealed.]
- 19-2-509. Effect on other laws.

Effective Dates. Acts 1999, No. 648, § 13: Mar. 16, 1999. Emergency clause provided: “It is hereby found and determined that the information and documentation required by this act is essential for the proper functioning of state agencies, boards, commissions, institutions of higher education, counties, municipalities, school districts, educational cooperatives, improvement districts, and other public officials and public offices; that a delay in the effective date of this act could work irreparable harm upon the proper administration and provision of essential governmental programs and operations.

Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

19-2-501. Purpose.

The State of Arkansas and its political subdivisions have the responsibility to properly account for all financial transactions. In order to help fulfill this responsibility, the State of Arkansas and other public entities are required to maintain books and records of transactions. The State of Arkansas and its political subdivisions recognize that through the use of computers and electronic data, banking and the flow of information are continuing to change. With this change, it is important that the State of Arkansas and its political subdivisions continue to receive evidentiary information concerning financial transactions. The purpose of this subchapter is to permit public entities to accept photographic copies or digital images of financial transactions and to

require financial institutions to furnish the needed documentation in a readable, meaningful, permanent format.

History. Acts 1999, No. 648, § 1.

19-2-502. Definition.

As used in this subchapter, “public entity” means state agencies, including all constitutional offices and agencies, boards, and commissions, state institutions of higher education, municipalities, counties, school districts, education service cooperatives, improvement districts, and other public officials or public offices. Public entities shall maintain records of all transactions with financial institutions.

History. Acts 1999, No. 648, § 2; 2007, No. 617, § 39.

19-2-503. Eligibility to accept public funds.

In order for a financial institution to be eligible to be a depository of public funds, the financial institution must furnish the public entity documentation, as required in this subchapter, of transactions with or through that institution.

History. Acts 1999, No. 648, § 3.

19-2-504. Transaction summaries.

On a monthly basis, financial institutions shall furnish public entities with statements summarizing all transactions of the public entity. Unless the public entity and the financial institution have a written agreement to receive digital images or copies in compliance with the provisions of this subchapter, the financial institutions shall return all original canceled checks to the public entity along with the transaction summary or statement.

History. Acts 1999, No. 648, § 4.

19-2-505. Approval by Arkansas Legislative Audit.

Any financial institution desiring to provide public entities with images of canceled checks on paper or by digital media as provided in this subchapter shall provide a sample of imaged documents or the digital media to Arkansas Legislative Audit for review. Upon receipt, Arkansas Legislative Audit shall immediately review and notify the financial institution whether or not the imaged documents or digital media are in compliance with this subchapter.

History. Acts 1999, No. 648, § 5.

19-2-506. Digital images or copies of documentation.

(a) **AGREEMENT.** After a financial institution has received written notification from Arkansas Legislative Audit that the submitted samples of its imaged documents or digital media comply with the provisions of this subchapter and upon agreement with the public entity, the financial institution may provide public entities canceled check images in the media type and quality approved by Arkansas Legislative Audit.

(b) **COMPLETE IMAGE.** The canceled check copies or the digital images of financial transactions provided to the public entity by the financial institutions must be legible and show both the front and back images of the canceled checks.

(c) **DIGITAL IMAGES.**

(1) If a financial institution provides the canceled check images on digital media, the images shall be provided on a read-only CD-ROM or other agreed upon digital media that would provide a permanent and tamper-proof record.

(2) If particular software is needed to view or search the digital images, the financial institution shall provide such software to the public entity and, upon request, to Arkansas Legislative Audit. When using the appropriate software, the canceled check images must be clear and readable.

(3) Before delivery of the CD-ROM or other digital media to the public entity, the financial institution shall perform random verification of the legibility of the contents of the data. The financial institution shall submit a letter or other method approved by Arkansas Legislative Audit acknowledging verification of the contents, along with the CD-ROM or other digital media, to the public entity.

(4) The financial institution may also provide a duplicate copy of the check images on digital media, conforming to the specifications provided in this subchapter, to Arkansas Legislative Audit on a monthly basis.

(d) **PAPER IMAGES.** If a financial institution provides the canceled check images on paper, the images must be of such clarity and size that the details may be read without the aid of a magnifying device. The financial institution must be able to, and, at the request of Arkansas Legislative Audit, must provide duplicate copies of any checks and statements delivered to a public entity with the same clarity and size as the imaged documents previously delivered.

(e) **AUTHENTICATION OF PAPER IMAGES.**

(1) If the financial institution provides canceled check images on paper, the financial institution shall implement one (1) of the following procedures to provide verification of the authenticity of the records retained by the public entity:

(A) A duplicate copy of the check images on paper and statements mailed to Arkansas Legislative Audit on a monthly basis;

(B) The use of an identifying mark unique to the financial institution on the paper images of checks sent to the public entity;

(C) The delivery of a duplicate copy of the check images on digital media, conforming to the digital imaging specifications set forth in this subchapter, to Arkansas Legislative Audit on a monthly basis; or

(D) Any other authenticating method approved by Arkansas Legislative Audit.

(2) The financial institution is authorized to elect which of the foregoing procedures it shall implement to provide authentication of paper images relating to the accounts of each public entity. Upon reasonable notice to Arkansas Legislative Audit and the public entity, the financial institution may elect to implement one (1) of the other authentication procedures or elect to provide images on digital media as set forth in this subchapter.

History. Acts 1999, No. 648, § 6.

19-2-507. Request of records by Legislative Auditor.

(a) Upon request by the Legislative Auditor, a financial institution shall provide a copy of a public entity's financial information directly to Arkansas Legislative Audit staff without delay or approval from the public entity.

(b) The financial institutions may provide the digital transaction statements and digital canceled check images to Arkansas Legislative Audit in a media format allowed under the provisions of this subchapter for public entities or other media mutually agreed upon by the financial institution and Arkansas Legislative Audit.

(c) No bank shall be liable for making available to Arkansas Legislative Audit staff any of the information required under the provisions of this subchapter.

(d) Any cost associated with providing this information to Arkansas Legislative Audit shall be borne by the public entity being audited or investigated.

History. Acts 1999, No. 648, § 7.

19-2-508. [Repealed.]

Publisher's Notes. This section, concerning compliance, was repealed by Acts 2009, No. 251, § 4. The section was derived from Acts 1999, No. 648, § 8.

19-2-509. Effect on other laws.

The provisions of this subchapter do not change, amend, or repeal any laws or regulations regarding a financial institution's normal obligations and responsibilities to maintain customer financial records.

History. Acts 1999, No. 648, § 9.

CHAPTER 3
STATE TREASURY MANAGEMENT

SUBCHAPTER.

- 1. GENERAL PROVISIONS. [RESERVED.]
- 2. STATE TREASURY MANAGEMENT LAW. [REPEALED.]
- 3. LONG-TERM INVESTMENT. [REPEALED.]
- 4. TEMPORARY LOANS TO LOCAL GOVERNMENTS.
- 5. STATE TREASURY MANAGEMENT LAW.
- 6. STATE TREASURY MONEY MANAGEMENT TRUST.
- 7. STATE BOARD OF FINANCE.

RESEARCH REFERENCES

Am. Jur. 63C Am. Jur. 2d, Pub. Funds,
§ 1 et seq.
C.J.S. 81A C.J.S., States, § 340 et seq.

SUBCHAPTER 1 — GENERAL PROVISIONS [RESERVED]

SECTION.

19-3-101. [Repealed.]

19-3-101. [Repealed.]

Publisher's Notes. This section, concerning the State Board of Finance, was repealed by Acts 2013, No. 1088, § 5. The section was derived from Acts 1955, No. 338, § 1; 1965 (1st Ex. Sess.), No. 12, § 12; A.S.A. 1947, § 13-401.

SUBCHAPTER 2 — STATE TREASURY MANAGEMENT LAW

SECTION.

19-3-201 — 19-3-223. [Repealed.]

19-3-201 — 19-3-223. [Repealed.]

Publisher's Notes. This subchapter, concerning the State Treasury Management Law, was repealed by Acts 1997, No. 847, § 4. The subchapter was derived from the following sources:
19-3-201. Acts 1965 (1st Ex. Sess.), No. 12, § 1; A.S.A. 1947, § 13-421.
19-3-202. Acts 1965 (1st Ex. Sess.), No. 12, § 2; A.S.A. 1947, § 13-422.
19-3-203. Acts 1965 (1st Ex. Sess.), No. 12, § 3; A.S.A. 1947, § 13-423.
19-3-204. Acts 1965 (1st Ex. Sess.), No. 12, § 5; A.S.A. 1947, § 13-425.
19-3-205. Acts 1965 (1st Ex. Sess.), No. 12, § 6; A.S.A. 1947, § 13-426.

19-3-206. Acts 1965 (1st Ex. Sess.), No. 12, § 7; A.S.A. 1947, § 13-427.
19-3-207. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.
19-3-208. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.
19-3-209. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.
19-3-210. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.
19-3-211. Acts 1965 (1st Ex. Sess.), No.

12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-212. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-213. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428; Acts 1993, No. 745, § 1.

19-3-214. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428; Acts 1993, No. 745, § 2.

19-3-215. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-216. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428; Acts 1993, No. 745, § 3.

19-3-217. Acts 1965 (1st Ex. Sess.), No. 12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-218. Acts 1965 (1st Ex. Sess.), No.

12, § 8; 1973, No. 121, § 8; A.S.A. 1947, § 13-428.

19-3-219. Acts 1965 (1st Ex. Sess.), No. 12, § 9; 1968 (2nd Ex. Sess.), No. 5, § 1; 1969, No. 620, § 16; 1973, No. 121, § 9; 1980 (1st Ex. Sess.), No. 57, § 2; 1980 (1st Ex. Sess.), No. 65, § 2; 1985, No. 341, §§ 1, 2; A.S.A. 1947, §§ 13-429, 13-429.1; Acts 1993, No. 745, §§ 4, 5; 1993, No. 888, § 1; 1995, No. 1236, § 1.

19-3-220. Acts 1981, No. 161, § 2; A.S.A. 1947, § 13-429.2.

19-3-221. Acts 1981, No. 161, § 3; A.S.A. 1947, § 13-429.3.

19-3-222. Acts 1965 (1st Ex. Sess.), No. 12, § 10; 1973, No. 121, § 10; A.S.A. 1947, § 13-430.

19-3-223. Acts 1965 (1st Ex. Sess.), No. 12, § 11; A.S.A. 1947, § 13-431.

For present law, see § 19-3-501 et seq.

SUBCHAPTER 3 — LONG-TERM INVESTMENT

SECTION.

19-3-301 — 19-3-309. [Repealed.]

19-3-301 — 19-3-309. [Repealed.]

Publisher's Notes. This subchapter, concerning long-term investment, was repealed by Acts 1997, No. 847, § 4. The subchapter was derived from the following sources:

19-3-301. Acts 1973, No. 121, § 1; A.S.A. 1947, § 13-432.

19-3-302. Acts 1973, No. 121, § 2; A.S.A. 1947, § 13-433.

19-3-303. Acts 1973, No. 121, § 11; A.S.A. 1947, § 13-439.

19-3-304. Acts 1973, No. 121, § 7; A.S.A. 1947, § 13-438.

19-3-305. Acts 1973, No. 121, § 3; A.S.A. 1947, § 13-434.

19-3-306. Acts 1973, No. 121, § 12; A.S.A. 1947, § 13-440.

19-3-307. Acts 1973, No. 121, § 4; 1979, No. 4, § 1; 1979, No. 416, § 1; 1980 (1st Ex. Sess.), No. 57, § 1; 1980 (1st Ex. Sess.), No. 65, § 1; 1985, No. 342, § 1; A.S.A. 1947, § 13-435; Acts 1993, No. 745, § 6.

19-3-308. Acts 1973, No. 121, § 5; 1979, No. 416, § 2; A.S.A. 1947, § 13-436.

19-3-309. Acts 1973, No. 121, § 6; A.S.A. 1947, § 13-437.

For present law, see § 19-3-601 et seq.

SUBCHAPTER 4 — TEMPORARY LOANS TO LOCAL GOVERNMENTS

SECTION.

19-3-401. Legislative intent.

19-3-402. Procedure for obtaining and repaying loans.

SECTION.

19-3-403. Rules and regulations.

Effective Dates. Acts 1977 (1st Ex. Sess.), No. 15, § 5; Aug. 15, 1977. Emergency clause provided: "It is hereby found

and determined by the General Assembly that legislation being considered by the Seventy-First General Assembly to re-

move the penalty provisions for failure to pay property taxes in installments may result in substantial financial hardship to cities, counties, and school districts, and may adversely affect their cash flow or monies available for the normal operation of essential governmental and public school purposes; and that the immediate passage of this Act is necessary to estab-

lish a procedure for making temporary loans to such cities, counties, and school districts to maintain their cash flow levels. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

19-3-401. Legislative intent.

The General Assembly recognizes that legislation considered by the First Extraordinary Session of the Seventy-First General Assembly may remove the penalty requirements for failure to pay property taxes by installments and that this action may result in a reduction of property tax revenues available to cities, counties, and school districts, thereby imposing a financial hardship upon the cities, counties, and school districts during portions of their calendar or fiscal year. It is, therefore, the intent of this subchapter to authorize the State Board of Finance, in the manner provided in this subchapter, to make temporary loans to cities, counties, and school districts to assist in maintaining their average cash flow in the event there is a material reduction in their cash flow resulting from legislation enacted by the First Extraordinary Session of the Seventy-First General Assembly.

History. Acts 1977 (1st Ex. Sess.), No. 15, § 1; A.S.A. 1947, § 13-441.

19-3-402. Procedure for obtaining and repaying loans.

(a) The State Board of Finance is authorized to make temporary loans to cities, counties, and school districts from average daily balances in the State Treasury available to the board for investment purposes. For any city, county, or school district to be eligible to receive temporary loans under the provisions of this subchapter, the city, county, or school district shall prepare a schedule from each of the five (5) preceding calendar or fiscal years. This schedule shall reflect the average monthly cash flow derived from property tax sources and the proportion of property taxes available during each month as they relate to the aggregate amount of property taxes collected and available to the city, county, or school district during the calendar or fiscal year, and the city, county, or school district shall average such monthly cash flow percentages for the five-year period.

(b) If the board determines that the cash flow of the city, county, or school district has fallen below the monthly average percentage cash flow for property taxes available to the city, county, or school district for the prior five (5) fiscal years and that the current level of cash flow is not adequate to enable the city, county, or school district to maintain an adequate level of services, the board may make temporary loans to the

city, county, or school district. These loans may be in an aggregate amount no greater than the difference between average monthly percentage cash flow of the city, county, or school district for the preceding five (5) years for such period and the actual percentage cash flow in the current tax year computed on the basis of taxes collected in relation to the estimated tax collections for the tax year.

(c)(1) All these loans shall be repaid to the board upon their maturity, which shall, in no event, be beyond the last day of the calendar year in which the loan is made.

(2) In the event any city, county, or school district shall fail or refuse to pay any such loan in accordance with the repayment schedule agreed to by the board or as set forth in this section, the board shall certify this fact and the amount of the unpaid loan to the Treasurer of State. The Treasurer of State shall withhold it from the next moneys available for distribution to the city, county, or school district from state general revenues and shall transfer the amount from the County Aid Fund, the Municipal Aid Fund, or the Public School Fund, as the case may be, to the appropriate State Treasury account or source from which the loan was made.

History. Acts 1977 (1st Ex. Sess.), No. 15, § 2; A.S.A. 1947, § 13-442.

19-3-403. Rules and regulations.

The State Board of Finance may promulgate appropriate rules and regulations for the administration of this subchapter, including the establishment of the necessary forms and loan instruments to be used in connection with making loans under the provisions of this subchapter.

History. Acts 1977 (1st Ex. Sess.), No. 15, § 3; A.S.A. 1947, § 13-443.

SUBCHAPTER 5 — STATE TREASURY MANAGEMENT LAW

SECTION.

- 19-3-501. Title.
- 19-3-502. Definitions.
- 19-3-503. State Treasury accounts.
- 19-3-504. Record and report of financial transactions.
- 19-3-505. Disposition of moneys received by Treasurer of State.
- 19-3-506. Custodian of moneys and securities — Internal controls — Annual audit.
- 19-3-507. Bank depositories generally.
- 19-3-508. Deposits in ineligible institutions.
- 19-3-509. Maximum amount of deposits and investments — Pro-

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- tection of State Treasury funds.
- 19-3-510. Types of accounts for deposits.
- 19-3-511. Term of deposit — Interest.
- 19-3-512. Estimate and investment of funds not needed for immediate cash requirements.
- 19-3-513. Interest income on deposits.
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- 19-3-515. Charges on deposits.
- 19-3-516. Discontinuance as bank depository.
- 19-3-517. Effect of proper deposits.
- 19-3-518. Investments in securities and

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bank certificates of deposit.

19-3-519. State Treasury Certificate of Deposit Investment Program — Definitions.

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19-3-520. Minimum balance to be maintained.

19-3-521. Securities Reserve Fund.

19-3-522. Servicing state debt — Definition.

A.C.R.C. Notes. Acts 2013, No. 1088, § 4, provided: “Grace period.

“Upon application and for good cause the State Board of Finance may allow an entity that was a bank depository or investment depository on the effective date of this act until January 1, 2014, to comply with:

“(1) An eligibility requirement established after the effective date of this act; or

“(2) A requirement of § 19-3-501 et seq. established by this act.”

Effective Dates. Acts 1997, No. 847, § 5: May 31, 1997. Emergency clause provided: “It is hereby found and determined by the General Assembly that the Riegle-Neal Interstate Banking and Branching Efficiency Act of 1994 becomes effective on June 1, 1997 and that this act should become effective prior to the effective date of the Riegle-Neal Interstate Banking and Branching Efficiency Act of 1994. Also, Act 89 of 1997 enabling the Arkansas Banking Code and the companion bill, Senate Bill 359 amending the Arkansas Banking Code to opt in interstate branching go into effect May 31, 1997. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall be in full force and effect from and after May 31, 1997.”

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly that proper and effective management requires that changes to the state’s finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2005, No. 873, § 2: Mar. 15, 2005. Emergency clause provided: “It is found and determined by the General Assembly

of the State of Arkansas that state fund investment limitations are detrimental to the economic growth of this state; that additional investment authority is needed to provide the Treasurer of State and the State Board of Finance with the flexibility to make sound and beneficial investment decisions; and that this act is immediately necessary to enable additional state funds to be invested as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Acts 2016 (3rd Ex. Sess.), No. 1, § 23: July 1, 2016, §§ 1-8, 13, 15, and 18-21. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that Arkansas bridges and roads are in need of repair and proper maintenance; that the repair and proper maintenance of Arkansas bridges and roads are necessary for the preservation of the public peace, health, and safety; that increased funding is essential to the repair and proper maintenance of Arkansas bridges and roads; that this act is designed to provide the necessary funding that is essential to the repair and proper maintenance of Arkansas bridges and roads, and this act is necessary because without this increased funding, the repair and proper maintenance of Arkansas bridges and roads may not be performed. Therefore, an emergency is declared to exist, and Sections 1-8, 13, 15, 18-21 of this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2016.”

19-3-501. Title.

This subchapter shall be known and may be cited as the “State Treasury Management Law”.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment

substituted “shall be known and may be cited as” for “may be referred to and cited as”.

19-3-502. Definitions.

As used in this subchapter:

(1) “Bank” means:

(A) A state bank, a national bank, or an out-of-state state-chartered bank that has received a certificate of authority under § 23-48-1001; and

(B) A foreign bank organized under the laws of a territory of the United States, Puerto Rico, Guam, American Samoa, or the United States Virgin Islands if the deposits of the foreign bank are insured by the Federal Deposit Insurance Corporation;

(2) “Bank depository” means a bank or savings and loan association that accepts a deposit of funds from the State Treasury;

(3) “Capital base” means the sum of a bank’s capital stock, surplus, and undivided profits, plus any additions and less any subtractions which the Bank Commissioner may by regulation prescribe;

(4) “Cash Account” means the asset account in the State Treasury consisting of all cash:

(A) In the hands of the Treasurer of State; and

(B) On deposit in the name of the Treasurer of State in a bank depository;

(5) “Certificate of Deposit Account” means the asset account in the State Treasury consisting of all, but only, certificates of deposit acquired by the Treasurer of State through the State Treasury Certificate of Deposit Investment Program;

(6) “Fund account” means a specifically named liability account in the State Treasury to which moneys are credited upon receipt and charged upon withdrawal that:

(A) Is created or authorized by law; and

(B) Reflects the amount of money owed to an agency or instrumentality of the State of Arkansas;

(7) “Gross treasury fund balances” means the aggregate total amount of the balances standing to the credit of all funds on the records of the Treasurer of State;

(8) “Investment depository” means a person or entity that accepts money or securities from the State Treasury for investment purposes;

(9) “National bank” means a national banking association organized to carry on the business of banking under Title 12, Chapter 2, of the United States Code;

(10) “Safekeeping Account” means the account in the State Treasury administered by the Treasurer of State for the benefit of other govern-

ment entities consisting of all securities received by the Treasurer of State from the administrators of the several state retirement systems and other trust accounts;

(11) “Savings and loan association” means a corporation carrying on the business of a savings and loan association or a building and loan association under a charter issued by this state or any federal savings association or federal savings bank that is chartered under federal law;

(12) “Securities Account” means the asset account in the State Treasury consisting of all securities held by the Treasurer of State through its investment of gross state fund balances;

(13)(A) “Securities broker” means a person or entity that:

(i) Buys or sells an investment for the State Treasury; or

(ii) Receives any form of compensation or remuneration in connection with the purchase or sale of an investment of State Treasury funds.

(B) “Securities broker” includes a stock broker, a securities broker, an investment adviser, and any other person or entity that facilitates or helps to facilitate a transaction concerning an investment of State Treasury funds;

(14) “State bank” means a state bank as defined in § 23-45-102;

(15) “State Treasury” means all moneys, securities, and gross treasury fund balances administered by the Treasurer of State;

(16) “Trust Deposit Account” means the asset account in the State Treasury consisting of all, but only, certificates of deposit administered by the Treasurer of State for the benefit of the several retirement systems and other trust fund accounts;

(17) “Trust fund account” means a specifically named liability account designated by law as a trust fund in the State Treasury to which moneys are credited upon receipt and debited upon withdrawal, representing the balance owed by the State Treasury to agencies and instrumentalities of the State of Arkansas; and

(18) “Trust Investment Account” means the asset account in the State Treasury consisting of all, but only, securities administered by the Treasurer of State for the benefit of the several retirement systems and other trust fund accounts.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-503. State Treasury accounts.

The Treasurer of State may create and rename accounts to ensure the proper accounting and administration of the State Treasury.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-504. Record and report of financial transactions.

(a)(1)(A) The State Board of Finance shall:

(i) Establish the record-keeping requirements of the Treasurer of State for the State Treasury; and

(ii) Require that:

(a) The liability accounts of the State Treasury be recorded in amounts and sufficient detail to allow the identification of the governmental entity to which funds are owed;

(b) The asset accounts of the State Treasury be recorded in amounts and sufficient detail to identify the type of assets owned; and

(c) All accounts of the State Treasury be recorded using a basis of accounting approved by the board that is consistent with generally accepted accounting principles.

(B) The record-keeping requirements under subdivision (a)(1)(A) of this section:

(i) May exceed the requirements of this section; and

(ii) Shall include without limitation records showing:

(a) The identity of each fund and category of funds; and

(b) A comparison of:

(1) Liquidity requirements established by the board and the State Treasury's actual liquidity; and

(2) The target rate of investment return established by the board and the State Treasury's actual rate of investment return.

(2)(A) Each fund account shall be listed separately on the records of the Treasurer of State under its major group heading.

(B) For each fund account, each group, and each major group, the records shall reflect each day:

(i)(a) Summary financial transactions for the day and cumulative summary financial transactions for the current fiscal year.

(b) The summaries required by subdivision (a)(2)(B)(i)(a) of this section shall include:

(1) A statement of:

(A) Direct receipts;

(B) Transfer receipts;

(C) Disbursements by warrant redemption; and

(D) Disbursements by transfer; and

(2) The amount of uncollected checks legally charged off;

(ii) The credit balance at the close of business; and

(iii) The composition of gross treasury fund balances.

(3) Additionally, the records shall reflect in summary form the total principal amount of securities held in trust in the Safekeeping Account.

(4) The enumeration of requirements in this subsection does not:

(A) Limit the items of summary financial information that may be included in the records or reports of the Treasurer of State; or

(B) Exclude other primary, subsidiary, or auxiliary records as may be required by law, kept by the Treasurer of State, or as may be required of the Treasurer of State by the Chief Fiscal Officer of the State in the performance of the duties of the Treasurer of State.

(b)(1) A daily and a monthly report of the information required by subsection (a) of this section shall be:

(A) Prepared by the Treasurer of State and delivered to the Chief Fiscal Officer of the State; and

(B) Open to public inspection during normal business hours.

(2) A report of the information required by subsection (a) of this section shall be delivered to the Legislative Council and Arkansas Legislative Audit on January 1 and July 1 each year.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-505. Disposition of moneys received by Treasurer of State.

(a)(1) The Treasurer of State shall issue receipts to depositors of moneys into the State Treasury.

(2) On the day of receipt or as soon as practical, the moneys shall be credited to the appropriate fund as provided by law.

(b)(1) After credit to the appropriate funds, the moneys shall be:

(A) Commingled with all other moneys in the State Treasury; and

(B) Deposited into bank depositories to the credit of the account of the Treasurer of State or invested as prescribed in this subchapter.

(2) This subsection does not prohibit the Treasurer of State from keeping cash of the State Treasury in the Treasurer of State's office in reasonable amounts necessary for the transaction of the day-to-day business of the office with persons and firms other than bank depositories.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-506. Custodian of moneys and securities — Internal controls — Annual audit.

(a)(1) The Treasurer of State shall:

(A) Be custodian of all moneys, securities, and certificates of deposit at any time held in the State Treasury; and

(B) Maintain all moneys and securities consistent with generally accepted accounting principles.

(2) However, control of the disposition of securities is vested in the respective administrators of the several trust accounts for whom the securities are held.

(b) To ensure the financial integrity of the State Treasury, the Treasurer of State shall:

(1) Establish and maintain effective internal controls over financial reporting and record keeping, including the monitoring of ongoing activities, and comply with the Arkansas Constitution and applicable laws, rules, contracts, and agreements;

(2) Establish and maintain effective internal controls to prevent and detect fraud;

(3) With respect to State Treasury funds or other public funds, notify Arkansas Legislative Audit of all known fraud or suspected fraud or all known or suspected illegal acts involving the management or other employees of the Treasurer of State, the State Board of Finance, a bank depository, an investment depository, or a securities broker;

(4) Inform Arkansas Legislative Audit and the Chief Fiscal Officer of the State of any known material violations of the Arkansas Constitution or applicable statutes, rules, contracts, or agreements;

(5) Prepare records and reports in accordance with guidelines and timelines established by the Chief Fiscal Officer of the State to permit incorporation into the state's financial statements and to permit the audit of the state's financial statements and the records, reports, and financial statements of the Treasurer of State in a timely manner; and

(6) Make all financial records and related information available to Arkansas Legislative Audit, including the identification of significant personal or financial relationships between a director, officer, or employee of a bank depository, investment depository, or securities broker and an officer or employee of the Treasurer of State or board.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-507. Bank depositories generally.

(a) Subject to the conditions and limitations provided in §§ 19-3-508 — 19-3-517, a bank or savings and loan association may be designated as a bank depository.

(b)(1) A bank or savings and loan association is not required to act as a bank depository.

(2) However, the acceptance of a deposit of State Treasury funds requires a bank depository to observe §§ 19-3-508 — 19-3-517.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-508. Deposits in ineligible institutions.

(a) The Treasurer of State shall not deposit State Treasury funds into an institution that is not eligible to be a bank depository under § 19-3-507 unless deposits in the institution are required to be made by other law or by resolution of a state board or commission duly adopted pursuant to the authority and requirement of other law.

(b) The prohibition of subsection (a) of this section does not apply to funds payable from the State Treasury that are required by paying agents to meet debt service requirements of bond obligations incurred by law.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment, in (a), substituted “shall not deposit State

Treasury funds into an institution that is not eligible to be a bank depository” for “may not deposit any State Treasury funds in any institution not considered

eligible to be a depositor”, and “the institution” for “such institutions”; and rewrote (b).

19-3-509. Maximum amount of deposits and investments — Protection of State Treasury funds.

(a) The maximum amount of moneys and securities from the State Treasury held by a bank depository shall not exceed an amount equal to the total amount of the capital base of the bank depository.

(b) An investment depository and a securities broker shall provide the Treasurer of State and State Board of Finance proof of:

(1) Securities investor protection coverage for each investment of State Treasury funds; and

(2) Compliance with fidelity bond requirements of the United States Securities and Exchange Commission.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment added “and investments — Protection of

State Treasury funds” to the end of the section heading; rewrote (a); and added (b).

19-3-510. Types of accounts for deposits.

(a)(1) Funds from the State Treasury deposited into a bank depository or an investment depository shall be credited to accounts in the name of the Treasurer of State.

(2) Except as provided in § 19-3-512, the Treasurer of State may establish accounts as demand deposit accounts, certificates of deposit, or other accounts.

(b) The certificate of deposit account in a bank depository or an investment depository shall consist of funds from the State Treasury deposited under the State Treasury Certificate of Deposit Investment Program and trust funds deposited for various trust funds.

(c) The demand deposit account in a bank depository or an investment depository shall consist of:

(1) All federal funds, as described in § 19-7-101 et seq.;

(2) Trust funds to the extent that the trust funds are not invested in securities and certificates of deposit; and

(3) State funds to the extent that the state funds are not invested in securities.

(d) Funds from the State Treasury shall not be deposited into a bank depository or an investment depository except under the terms of a written agreement entered into between the Treasurer of State and the bank depository or investment depository that complies with applicable state and federal law, rules, and regulations.

History. Acts 1997, No. 847, § 1; 2009, No. 251, § 5; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-511. Term of deposit — Interest.

(a) At a meeting called and held before the start of the term of a certificate of deposit, the State Board of Finance shall determine the interest rate to be paid on certificates of deposit invested through the State Treasury Certificate of Deposit Investment Program.

(b) The Treasurer of State and each bank depository shall enter into an agreement establishing the term or renewal term of the certificate of deposit.

(c)(1) Notice of the date and time of the meeting shall be given by the Secretary of the State Board of Finance and published in a newspaper of statewide circulation at least five (5) days but no more than fifteen (15) days before the meeting.

(2) At the meeting a person desiring to be heard shall be given the opportunity to express his or her views on any matter under consideration by the board.

(3) After considering all views expressed and the views of the board members, the board shall fix the rate of interest to be used by the Treasurer of State and paid by bank depositories during the next term.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-512. Estimate and investment of funds not needed for immediate cash requirements.

(a)(1) No less than quarterly, the State Board of Finance in conjunction with the Chief Fiscal Officer of the State shall determine the amount of funds from the State Treasury available for deposit by the Treasurer of State into the State Treasury Certificate of Deposit Investment Program.

(2) The board shall direct the investment of all moneys that exceed the cash requirements needed to satisfy outstanding warrants and other liquid obligations for the succeeding quarter.

(b)(1) At least ten (10) days before making the determination required by subsection (a) of this section and after reviewing current holdings in the State Treasury and all available revenue forecasts, appropriations, expenditure budgets, year-to-date expenditure reports, prior year expenditure trends, and any other pertinent information, the Chief Fiscal Officer of the State shall advise the board of the estimated amount of cash reserves expected to be needed by the Treasurer of State to purchase warrants in the next fiscal quarter.

(2) The board shall direct the Treasurer of State:

(A) To purchase warrants in the next fiscal quarter; and

(B) In the type and amount for deposit and investment of all holdings exceeding cash reserves for warrant purposes.

(c) The Treasurer of State, acting ministerially, may do all things necessary to accomplish the purposes and intent of this section.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment substituted “and investment of funds not needed for immediate cash requirements” for “of deposits not needed for operations” in the section heading; rewrote (a)(1); and

added (a)(2); inserted present (b) and redesignated former (b) as (c); and, in (c), substituted “may do all things” for “shall have the authority to take such action and do such things as shall be” and deleted “expressed” preceding “purposes”.

19-3-513. Interest income on deposits.

(a) Interest from time to time due by a bank depository on Cash Account demand deposit accounts and Certificate of Deposit Account certificates of deposit shall be paid to the Treasurer of State as directed by the Treasurer of State.

(b) The interest income shall be classified as trust fund income, and the net amount of the interest income shall be credited to the Securities Reserve Fund.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment, in (a), substituted “by a bank depository on Cash Account demand” for “by each depository on demand”, inserted “Certificate of Deposit Account” and substituted

“paid to the Treasurer of State as directed by” for “paid and transmitted on each due date to and in the manner authorized and prescribed by”; and, in (b), substituted “The interest” for “All such interest” and “of the interest income” for “thereof”.

19-3-514. List of deposits.

(a)(1) On or before the tenth day following the end of each calendar quarter, the Treasurer of State shall prepare a list of all bank depositories.

(2) For each bank depository, the list shall include the amounts of State Treasury funds on time deposit and on demand deposit on the last day of business of the calendar quarter.

(b) The list shall be maintained for public inspection at the Treasurer of State’s office.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment redesignated (a) as (a)(1) and (2); in (a)(1), deleted “year” following “quarter” and inserted “bank” preceding “depositories”;

and, in (a)(2), added “For each bank depository, the list shall include” at the beginning, deleted “in each such depository” preceding “on the last”, and substituted “calendar quarter” for “quarter year”.

19-3-515. Charges on deposits.

(a)(1) The Treasurer of State, acting ministerially, may contract with a bank depository or investment depository to pay processing fees for handling funds of the State Treasury if it is deemed to be in the best interest of the State of Arkansas.

(2) The processing fees shall be paid by state warrant from appropriations to the Treasurer of State.

(b) Unless authorized by its contract with the Treasurer of State, a bank depository or investment depository shall not make any charge for handling funds of the State Treasury.

(c) A bank depository or investment depository shall not use compensating deposit balances to offset processing fees.

(d) A claim for a charge or processing fee in violation of this section is void.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment redesignated (a) as (a)(1); in (a)(1), substituted “may contract with a bank depository or investment depository” for “shall

have the authority to enter into an agreement with any financial institution handling state funds” and “funds of the State Treasury” for “such funds”; added (a)(2); rewrote (b); and added (c) and (d).

19-3-516. Discontinuance as bank depository.

(a) A bank depository that refuses to cash upon presentation by the payee within thirty (30) days of issuance a state warrant of five hundred dollars (\$500) or less drawn upon the State Treasury or a bank check of five hundred dollars (\$500) or less issued by a state agency shall:

(1) Be discontinued immediately as a bank depository; and

(2) For a period of time determined by the State Board of Finance, be ineligible for reinstatement as a bank depository.

(b) This section does not prevent a bank depository from:

(1) Taking a reasonable time to make proper identification of the persons and signatures of payees named in warrants or checks; or

(2) Seeking indemnification for losses from cashing warrants or checks for persons other than the payees named in the warrants or checks.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-517. Effect of proper deposits.

The deposit of State Treasury funds in accordance with §§ 19-3-507 — 19-3-516 relieves the Treasurer of State and the surety on the Treasurer of State’s bond of liability for the loss of the funds by reason of the default or insolvency of a bank depository.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment deleted “the provisions of” preceding “§§ 19-3-507”, substituted “relieves” for

“shall relieve”, deleted “any and all” preceding “liability”, substituted “the funds” for “such funds”, “a bank” for “any bank” and deleted “of State Treasury funds” following “depository”.

19-3-518. Investments in securities and bank certificates of deposit.

(a)(1) Trust fund accounts in the State Treasury may be invested in:

(A) Certificates of deposit of banks and savings and loan associations; and

(B) Securities eligible under other law.

(2)(A) The administrator of a trust fund account shall review, from time to time, the flow of moneys through the trust fund account in the State Treasury to determine the estimated surplus moneys in the trust fund account that exceed the immediate requirements of the trust fund account.

(B)(i)(a) After taking into consideration the amount of the estimated surplus moneys under subdivision (a)(2)(A) of this section, the administrator shall certify to the Treasurer of State the amount of surplus moneys and the period of time during which the surplus moneys are not required.

(b) The Treasurer of State shall invest the amount certified in certificates of deposit issued by eligible banks and savings and loan associations.

(c) If the Treasurer of State is unable to place the certified amount in certificates of deposit, then the remainder may be placed in securities with the administrator's approval.

(ii)(a) Moneys required for a purchase under this subdivision (a)(2)(B) shall be withdrawn from the Cash Account and paid to the bank depository issuing the certificate of deposit or the investment depository selling the securities.

(b)(1) The principal amount of the certificate of deposit shall be debited to the Trust Deposit Account.

(2) The principal amount of a security shall be debited to the Trust Investment Account.

(iii) The certificates of deposit shall be secured by the Treasurer of State in accordance with the collateralization and investment policies of the State Board of Finance.

(iv)(a) Interest on bank certificates of deposit shall be paid at competitive rates according to the investment policy established by the State Board of Finance.

(b) All interest income derived from certificates of deposit or securities shall be credited as trust fund income to the trust fund used to purchase a certificate of deposit or security.

(3)(A) The Securities Reserve Fund shall be maintained on demand deposit in depository banks.

(B) This subsection does not apply to the Securities Reserve Fund.

(b)(1)(A) The State Board of Finance may direct that a portion of state funds in the State Treasury be invested in certificates of deposit in the State Treasury Certificate of Deposit Investment Program as provided in § 19-3-519.

(B) The remaining portion of state funds in the State Treasury may be invested in:

- (i) Certificates of deposit;
- (ii) Direct obligations of the United States Government;
- (iii) Obligations of agencies and instrumentalities created and authorized by act of the United States Congress to issue securities or evidences of indebtedness, regardless of guarantee of repayment by the United States Government;
- (iv) Obligations in which the principal and interest are fully guaranteed by:
 - (a) The United States Government; or
 - (b) An agency or an instrumentality created by an act of the United States Congress and authorized by the United States Congress to issue the guarantee;
- (v) Obligations in which the principal and interest are fully secured, insured, or covered by a commitment or agreement to purchase the obligation by:
 - (a) The United States Government; or
 - (b) An agency or instrumentality created by an act of the United States Congress and authorized by the United States Congress to issue the commitment or agreement;
- (vi) General obligations of the states of the United States and of the political subdivisions, municipalities, commonwealths, territories, or insular possessions of the states of the United States;
- (vii) Obligations issued by the State Board of Education under authority of the Arkansas Constitution or applicable statutes;
- (viii) Warrants of a political subdivision or municipality of the State of Arkansas having maturities not exceeding one (1) year;
- (ix) Prerefunded municipal bonds, if the principal and interest of the municipal bonds are fully secured by the principal and interest of a direct obligation of the United States Government;
- (x) The sale of federal funds with a maturity of not more than one (1) business day;
- (xi) Demand, savings, or time deposits or accounts of a depository institution chartered by the United States, a state of the United States, or the District of Columbia if funds invested in the demand, savings, or time deposits or accounts are fully insured by a federal deposit insurance agency;
- (xii) Repurchase agreements that are fully collateralized by direct obligations of the United States Government or the general obligations of a state or political subdivision of a state of the United States if the repurchase agreement provides for taking delivery of the collateral directly or through an authorized custodian;
- (xiii) A securities or other interest in an open-end type investment company or investment trust registered under the Investment Company Act of 1940 and that is defined as a "money market fund" under 17 C.F.R. § 270.2a-7 if:
 - (a) The portfolio of the investment company or investment trust is limited principally to United States Government obligations and to repurchase agreements fully collateralized by United States Government obligations; and

(b) The investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian; or

(xiv) As approved by the guidelines established by the State Treasury investment policy approved by the State Board of Finance:

(a) A corporate obligation with an investment grade rating of BBB or higher as indicated by at least two (2) nationally recognized statistical rating organizations; or

(b) Obligations of corporations organized under the Arkansas Development Finance Corporation Act, § 15-4-901 et seq., and issued under the Arkansas Development Finance Corporation Act, § 15-4-901 et seq., to the extent of forty-eight million dollars (\$48,000,000).

(2)(A)(i) Moneys required for a purchase under subdivision (b)(1) of this section shall be withdrawn from the Cash Account and paid to the seller of the securities.

(ii) The cost of the securities shall be debited to the Securities Account.

(B) The proceeds of the sale or redemption of securities withdrawn from the Securities Account shall be debited in the Cash Account in the State Treasury.

(C)(i) For all purchases, sales, and redemptions of securities under this subsection, discounts and premiums shall be credited or charged, as appropriate, to the Securities Reserve Fund.

(ii) Discounts and premiums that are increments and all interest received on securities held in the Securities Account shall be classified as trust fund income and credited to the Securities Reserve Fund by the Treasurer of State.

(3)(A) All purchases and sales of securities by the Treasurer of State shall be made upon receipt of not less than three (3) quotation bids from securities brokers:

(i) Specifically approved by the State Board of Finance; or

(ii) Meeting criteria established by the State Board of Finance.

(B)(i) However, the State Board of Finance may subscribe for obligations offered by the United States Department of the Treasury.

(ii) An obligation offered by the United States Department of the Treasury held in the State Treasury may be exchanged for another obligation offered by the United States Department of the Treasury if an exchange privilege has been extended by the United States Department of the Treasury.

(4)(A) An obligation of a corporation organized under the Arkansas Development Finance Corporation Act, § 15-4-901 et seq., purchased as authorized in this section shall:

(i) Bear a maturity date not to exceed ten (10) years; and

(ii) Be purchased at par pursuant to an annual commitment to the corporation under conditions established by the State Board of Finance.

(B)(i) Before an obligation described in subdivision (b)(4)(A) of this section is purchased, the opinion of legal counsel acceptable to the State Board of Finance shall be furnished without charge to the State Board of Finance.

(ii) The opinion shall:

(a) Approve the validity of the issue;

(b) Recite that, in the opinion of counsel, the obligations to be purchased by the State Board of Finance are the duly authorized, legally binding obligations of the issuing corporation; and

(c) Specify the security, lien, or pledge created is perfected collateral for the obligation.

(5)(A) All or any part of the bonds of local industrial development corporations, authorized and issued under the Arkansas Industrial Development Act, § 15-4-101 et seq., and all or any part of the bonds of municipalities and counties, authorized and issued under the Municipalities and Counties Industrial Development Revenue Bond Law, § 14-164-201 et seq., and all or any part of the obligations of development finance corporations authorized and issued under the Arkansas Development Finance Corporation Act, § 15-4-901 et seq., at any time held in the Securities Account in the State Treasury, may be sold at public sale or at private sale as the State Board of Finance shall determine.

(B) However, in a private sale, the sales price of the bonds or obligations shall not be less than the amount paid for the bonds or obligations.

(6) The State Board of Finance shall provide ministerial authority to the Treasurer of State to take whatever action becomes necessary in regard to securities held in the Securities Account to provide the requisite amount of cash necessary in demand deposit accounts to carry out the business of the state or to correct any miscalculations that have arisen.

(7)(A) A purchase, exchange, or receipt of an obligation by the State Treasury shall not cancel the obligation purchased, exchanged, or received.

(B) The obligation shall be held in trust for the use and benefit of the state fund used to purchase the obligation, subject only to the right of the State Board of Finance to sell or exchange the obligation if the best interest of the state is served.

(8)(A) The State Board of Finance shall meet at fiscal quarters to evaluate, discuss, and review the advice of the Chief Fiscal Officer of the State under § 19-3-512 and authorize the deposit and investment of State Treasury funds to be made during the period before the next meeting of the State Board of Finance.

(B) The deposit and investment of funds and the purchase and sale of permissible securities may be made at any time it is advantageous to the State Treasury by the Treasurer of State under the guidelines in the State Treasury investment policy established by the State Board of Finance.

(9)(A) In order to increase investment income with minimal risk, the Treasurer of State may loan securities held in the Securities Account if, at the time the loan is executed, at least one hundred two percent (102%) of the full market value of the security loaned is collateralized

by cash or securities guaranteed by the United States Government or an agency of the United States Government.

(B) At all times during the term of the loan, the collateral shall equal or exceed one hundred percent (100%) of the full market value of all securities on loan.

(C) For purposes of this subdivision (b)(9), the full market value of the collateral shall be determined on a daily basis.

(c)(1) The State Board of Finance may invest federal funds, as described in § 19-7-101 et seq., the same as state funds that are authorized by subsection (b) of this section.

(2) The proceeds of investing federal funds shall be used for the same purpose authorized for other moneys accruing to the benefit of the Securities Reserve Fund under § 19-3-521.

(d)(1) The State Board of Finance may invest funds deposited into the State Treasury by state agencies, boards, and commissions that were previously held as cash funds in a bank depository or investment depository to enhance investment opportunities and earnings.

(2) The State Board of Finance may invest interest-bearing funds the same as state funds under subsection (b) of this section.

(3) The interest earned on investments under this subsection shall be credited under subdivision (d)(4) of this section to the interest-bearing fund.

(4) On the first day of business of the month, the Treasurer of State shall:

(A) Compute the average daily balance of the interest-bearing fund, including all internal accounts and funds, during the preceding month; and

(B) Transfer to the participants of the fund interest on the average daily balance computed at a rate equivalent to the average rate of interest earned on all State Treasury funds invested in fixed-income securities and in money market accounts during the preceding month less the proportionate share of any assessments for the expenses of administration.

History. Acts 1997, No. 847, § 1; 2001, No. 1453, § 25; 2005, No. 873, § 1; 2009, No. 251, § 6; 2013, No. 1088, § 2.

U.S. Code. The Investment Company Act of 1940, referred to in this section, is codified as 15 U.S.C. §§ 80b-1 to 80b-21.

Amendments. The 2013 amendment rewrote the section.

19-3-519. State Treasury Certificate of Deposit Investment Program — Definitions.

(a) The policy of the State Board of Finance to set aside an amount to be invested in certificates of deposit that mature no sooner than one hundred eighty (180) days shall be known as the “State Treasury Certificate of Deposit Investment Program”.

(b) The following institutions may participate in the program:

(1) National banks that have their principal offices in Arkansas or are legally operating branches in Arkansas;

(2) Banks chartered in the State of Arkansas;

(3) Banks chartered by other states that are legally operating branches in Arkansas;

(4) Savings and loan associations or savings banks chartered by the United States that have their principal offices in Arkansas or are legally operating branches in Arkansas; and

(5) Savings and loan associations chartered by the State of Arkansas.

(c)(1) Institutions that have their principal offices in Arkansas shall designate a representative at the principal office responsible for transacting business with the Treasurer of State.

(2) Institutions that do not have their principal offices in Arkansas shall designate a principal branch and a representative at the principal branch responsible for transacting business with the Treasurer of State.

(d)(1) Semiannually, or as required by the board, each participating institution shall compute and report to the Treasurer of State its Arkansas deposits, Arkansas loans, the loan-to-deposit ratio for Arkansas loans and Arkansas deposits, and its capital base.

(2) Each participating institution shall report to the board information required by the board to determine the institution's suitability as a bank depository.

(e) As used in this section:

(1) "Arkansas deposits" means deposits received by banks and credited to accounts whose account holders have Arkansas as their principal place of business or permanent home addresses; and

(2) "Arkansas loans" means the sum of:

(A) Loans made to individual borrowers residing in the State of Arkansas;

(B) Loans made to corporations or other legal entities doing business in Arkansas for which an address within Arkansas is used for transacting business;

(C) Bonds issued or loans made to the State of Arkansas or its instrumentalities;

(D) Bonds issued or loans made to political subdivisions of the State of Arkansas; and

(E) Bonds issued by Arkansas corporations.

(f) The board shall promulgate rules establishing the minimum capital requirements for a bank depository.

(g) The Treasurer of State shall establish procedures to be reviewed and approved by the board establishing guidelines for the deposit and allocation of certificates of deposit among participating institutions.

(h)(1) Interest on funds invested under this section shall be paid by participating institutions at rates established by the board.

(2) The rates shall not exceed the maximum rate, if any, that banks are permitted to pay on time certificates of deposit for the same period of time by regulations of the Federal Reserve System or the Federal Deposit Insurance Corporation.

(i)(1) Moneys required for a purchase under this section shall be withdrawn from the Cash Account and paid to the issuer of the certificate of deposit.

(2) The principal amount of the certificate of deposit shall be credited to the Certificate of Deposit Account.

(j) The certificates of deposit shall be secured as required by the board.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment rewrote the section.

19-3-520. Minimum balance to be maintained.

Since it is the intent of the General Assembly that the State Treasury have sufficient cash available at all times to redeem all state warrants presented for payment, the State Board of Finance shall immediately sell securities in the manner prescribed in § 19-3-518(b) when the cash balance maintained on demand deposit in bank depositories falls below the amount necessary to meet operating requirements, excluding trust funds.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment substituted "State Treasury" for "Treasurer of State", deleted "any and" preced-

ing "all state warrants", substituted "shall" for "is authorized and directed to" and "when" for "whenever" preceding "the cash balance".

19-3-521. Securities Reserve Fund.

(a)(1) In addition to the purposes for which the Securities Reserve Fund may be used under this subchapter, the Securities Reserve Fund shall be used to absorb any losses in:

(A) Securities held in the Securities Account in the State Treasury; and

(B) The Treasurer of State's account in bank depositories.

(2)(A) The balance in the Securities Reserve Fund shall always be available to absorb the losses stated in subdivision (a)(1) of this section.

(B) However, moneys in the Securities Reserve Fund in excess of one hundred thousand dollars (\$100,000) shall be available at all times to the Chief Fiscal Officer of the State as authorized by § 19-5-905, there to be used as provided by law.

(b)(1) If a loss is sustained in relation to securities held at any time in the Securities Account or in the Treasurer of State's account in any bank depository and the credit balance in the Securities Reserve Fund is insufficient to absorb the loss, the Chief Fiscal Officer of the State shall transfer moneys from the Budget Stabilization Trust Fund to the Securities Reserve Fund of an amount that, when added to the credit balance in the Securities Reserve Fund, equals the amount of the loss.

(2) It is the intent of the General Assembly that a loss shall not be sustained by an account used to make an investment or deposit.

(c)(1) On a quarterly basis, interest earned on federal funds received under the State and Local Fiscal Assistance Act of 1972, 31 U.S.C. § 6701 et seq., shall be transferred at the direction of the Chief Fiscal Officer of the State from the Securities Reserve Fund to the federal funds established for the purpose of holding these moneys in trust.

(2) Interest to be transferred shall be a pro rata share of total earned interest based on the proportion of the average daily balances of the total federal funds established for the purpose of holding the State and Local Fiscal Assistance Act of 1972, 31 U.S.C. § 6701 et seq., moneys in trust to the average daily balances of all investments of the State Treasury.

History. Acts 1997, No. 847, § 1; 2009, No. 251, §§ 7, 8; 2013, No. 1088, § 2; 2016 (3rd Ex. Sess.), No. 1, § 4.

A.C.R.C. Notes. Acts 2016 (3rd Ex. Sess.), No. 1, § 1, provided: “This act shall be known and may be cited as the ‘Arkansas Highway Improvement Plan of 2016’.”

Amendments. The 2013 amendment deleted “several” preceding “purposes” in (a)(1); substituted “Securities” for “Relation to securities at any time” in (a)(1)(A);

redesignated (a)(2) as (a)(2)(A) and (B); substituted “to absorb the losses stated in subdivision (a)(1) of this section” for “for such purposes” in (a)(2)(A); rewrote (b)(2); redesignated (c) as (c)(1) and (2); and made stylistic changes.

The 2016 (3rd Ex. Sess.) amendment substituted “as authorized by § 19-5-905” for “for transfer to the Budget Stabilization Trust Fund” in (a)(2)(B).

19-3-522. Servicing state debt — Definition.

(a) Unless otherwise specifically provided by law, the Secretary of the State Board of Finance shall be disbursing officer of appropriations made for meeting the debt service requirements of the direct general obligation bonds of this state at any time outstanding.

(b) As used in this section, “debt service requirements” means the maturing principal of, interest on, and paying agents’ fees in connection with the payment of the bonds.

(c) The secretary, without fail, shall cause notice of the call to be published not less than thirty (30) days before the first date upon which such bonds may be called, with publication to be by one (1) insertion in a newspaper published in each of the cities of Little Rock, Arkansas; St. Louis, Missouri; and in a financial newspaper published in the Borough of Manhattan, City of New York, State of New York.

History. Acts 1997, No. 847, § 1; 2013, No. 1088, § 2.

Amendments. The 2013 amendment, in (b), substituted “As used in this section” for “The term” and deleted “as used in this

section” preceding “means”; redesignated the last sentence of (b) as (c); and, in (c), deleted “shall” preceding “without fail” and inserted “shall” preceding “cause”.

SUBCHAPTER 6 — STATE TREASURY MONEY MANAGEMENT TRUST

SECTION.

19-3-601. Title.

19-3-602. Purpose.

19-3-603. Definitions.

SECTION.

19-3-604. Fund provisions.

19-3-605. Prudent investor rule.

19-3-606. Loan of securities.

Cross References. Deposit of public funds, § 19-8-101 et seq. Revenue Classification Law, § 19-6-101 et seq.

19-3-601. Title.

This subchapter may be cited as the “State Treasury Money Management Trust Act”.

History. Acts 1997, No. 1179, § 1.

19-3-602. Purpose.

The purpose of this subchapter is to create the State Treasury Money Trust Management Fund administered by the Treasurer of State for the deposit of moneys not currently needed in order to permit the joint investment of participants’ money so as to enhance investment opportunities and earnings.

History. Acts 1997, No. 1179, § 2.

19-3-603. Definitions.

Any entity listed below may deposit money to the State Treasury Money Trust Management Fund for the purpose of investment:

- (1) State agency’s cash funds as defined in § 19-4-801;
- (2) Local governments:
 - (A) Any city, county, school district, or community college district of this state; and
 - (B) Any department, instrumentality, or agency of these entities; and
- (3) The Treasurer of State may invest in the State Treasury Money Trust Management Fund to the extent State Treasury funds are not being utilized for certificates of deposit under the State Treasury Certificate of Deposit Investment Program or for trust certificates of deposit pursuant to the State Treasury Management Law, § 19-3-501 et seq.

History. Acts 1997, No. 1179, § 4.

19-3-604. Fund provisions.

(a) The investment policy and all other policies and procedures established by the State Board of Finance under § 19-3-701 et seq. apply to the administration of this subchapter by the Treasurer of State.

(b)(1) The Treasurer of State may invest funds in securities as authorized in § 19-3-518.

(2) Funds invested will be collateralized to one hundred two percent (102%) with cash or obligations of the United States Government.

(c)(1) Moneys deposited into the State Treasury Money Trust Management Fund shall not become part of State Treasury funds.

(2) A participant will be able to deposit at will and obtain moneys upon demand of the Treasurer of State.

(d) Each participant who elects to deposit money into the State Treasury Money Trust Management Fund must:

(1) Inform the Treasurer of State upon deposit how long a period the money is expected to be available for investment; and

(2) Notify the Treasurer of State in writing whether the participant wishes to extend the period.

(e)(1) If a participant wishes to withdraw any of its money before the end of the period of investment, it must make a written request to the Treasurer of State.

(2) Any penalties or loss of interest incurred due to the early withdrawal of funds must be charged against the participant requesting the early withdrawal.

(f)(1) The Treasurer of State may assess reasonable charges against the State Treasury Money Trust Management Fund for reimbursement of the expenses incurred in administering the State Treasury Money Trust Management Fund, as well as charges for State Treasury Money Trust Management Fund management.

(2) Charges incurred for State Treasury Money Trust Management Fund management will be deposited into the State Treasury for credit to the Securities Reserve Fund.

(g) All interest and earnings received on the money of the State Treasury Money Trust Management Fund shall be credited back to the State Treasury Money Trust Management Fund.

(h) The Treasurer of State shall:

(1) Compute the proportion of the total deposits in the State Treasury Money Trust Management Fund which were attributable to each participant;

(2) Apply that proportion to the total amount of interest received during the month on invested money of the State Treasury Money Trust Management Fund; and

(3) Pay to each participant or reinvest upon its instructions its proportionate share of the interest, less its proportionate share of any assessments for the expenses of administration.

History. Acts 1997, No. 1179, § 5;
2013, No. 1088, § 3.

Amendments. The 2013 amendment
rewrote (a).

19-3-605. Prudent investor rule.

The Treasurer of State shall apply the prudent investor rule while serving in a fiduciary capacity for State Treasury Money Trust Management Fund participants. The prudent investor rule means that, in making investments, the fiduciaries shall exercise the judgment and care under the prevailing circumstances that an institutional investor of ordinary prudence, discretion, and intelligence exercises in the

management of large investments entrusted to it, not for speculation but for investment, considering the permanent disposition of funds, and the probable safety of capital as well as probable income.

History. Acts 1997, No. 1179, § 6.

19-3-606. Loan of securities.

(a) In order to increase investment income with minimal risk, the Treasurer of State may loan securities held by the State Treasury Money Trust Management Fund, but only if at the time the loan is executed at least one hundred two percent (102%) of the full market value of the security loaned is collateralized by cash or securities guaranteed by the United States Government or an agency thereof.

(b) At all times during the term of the loan, the collateral shall be equal to not less than ninety-eight percent (98%) of the full market value calculated on the total value of all securities on loan.

(c) For purposes of this section, the value of the collateral shall be determined on a daily basis.

History. Acts 1997, No. 1179, § 7.

SUBCHAPTER 7 — STATE BOARD OF FINANCE

SECTION.

19-3-701. State Board of Finance — Creation — Members.

19-3-702. Definitions.

19-3-703. Meetings — Quorum — Staff.

SECTION.

19-3-704. Powers and duties.

19-3-705. Employees — Qualifications, ethical standards, and background checks.

19-3-701. State Board of Finance — Creation — Members.

(a) The State Board of Finance is created.

(b) The board shall be composed of the following members:

(1) The Governor;

(2) The Treasurer of State;

(3) The Auditor of State;

(4) The Bank Commissioner;

(5) The Director of the Department of Finance and Administration;

(6) The Securities Commissioner;

(7) One (1) person with knowledge and experience in commercial banking;

(8) One (1) person who:

(A) Holds or has held a Series 7 licensure as a general securities representative; and

(B) Has at least five (5) years of experience as a general securities representative;

(9) One (1) certified public accountant who:

(A) Is licensed in Arkansas; and

(B) Has at least five (5) years of experience as a certified public accountant; and

(10) One (1) member of the general public.

(c) A board member listed in subdivisions (b)(7)-(10) of this section:

(1) Shall serve a four-year term and may be reappointed, except that the board member shall serve an initial term of either one (1) year, two (2) years, three (3) years, or four (4) years as determined by lot in order to establish staggered terms in which the term of one (1) of the four (4) board members expires each year;

(2) Shall be paid a stipend of one hundred dollars (\$100) from funds appropriated to the Treasurer of State for participation in each board meeting;

(3) Shall not have a direct financial interest in a transaction between an investment depository or bank depository and the:

(A) Board; or

(B) Treasurer of State;

(4) Shall not be related within the second degree of consanguinity or affinity to a constitutional officer or a member of the General Assembly;

(5) Shall abstain from voting on an issue that affects the board member or the procedures, profits, or funding of a business or organization of which the board member is a member; and

(6) May be removed for cause by a majority vote of the board.

(d)(1) A member listed in subdivisions (b)(7) and (8) of this section shall be appointed and may be reappointed by the President Pro Tempore of the Senate.

(2) A member listed in subdivisions (b)(9) and (10) of this section shall be appointed and may be reappointed by the Speaker of the House of Representatives.

(e) The Governor shall be Chair of the State Board of Finance, and the Treasurer of State shall be the secretary, executive officer, and disbursing agent of the board.

History. Acts 2013, No. 1088, § 1.

19-3-702. Definitions.

As used in this subchapter:

(1) “Bank depository”, “investment depository”, “securities broker”, and “State Treasury” have the meanings provided in § 19-3-502; and

(2)(A) “Direct financial interest” means the direct compensation or other remuneration to a person or a family member of a person that is attributable to an investment or a deposit of money or securities from the State Treasury.

(B) “Direct financial interest” does not include compensation from the investment or deposit of a person’s own money or securities.

History. Acts 2013, No. 1088, § 1.

19-3-703. Meetings — Quorum — Staff.

- (a)(1) Meetings of the State Board of Finance shall be held:
 - (A) At least quarterly:
 - (i) Upon the call of the Governor or by any three (3) or more members; and
 - (ii) Upon advance notice to each member; and
 - (B) At a place that is convenient for the board.
- (2) The meetings shall be conducted in accordance with the Freedom of Information Act of 1967, § 25-19-101 et seq., and complete records of the proceedings shall be kept.
- (b)(1) Seven (7) members shall constitute a quorum for the transaction of business.
- (2) The affirmative vote of a majority of members present is required to adopt a motion or resolution.
- (c) The staff of an elected or appointed official of the board may provide any assistance requested by the board.

History. Acts 2013, No. 1088, § 1.

19-3-704. Powers and duties.

- (a) In addition to any other function, power, or duty imposed by law, the State Board of Finance shall establish, maintain, and enforce all policies and procedures concerning the management and investment of funds in the State Treasury and the State Treasury Money Trust Management Fund, including without limitation:
 - (1) Record keeping and reporting requirements that reflect:
 - (A) Daily, monthly, and year-to-date balances of all funds, accounts, and groups of accounts within the State Treasury; and
 - (B) The performance of all deposits and investments compared to the target rate of return established by the board;
 - (2) A collateralization policy;
 - (3) Eligibility requirements for a bank depository, an investment depository, a securities broker, and, before accepting an application to hire an investment consultant under subsection (c) of this section, an investment consultant;
 - (4) An investment policy;
 - (5) Liquidity requirements for the State Treasury; and
 - (6) Qualifications, ethical standards, a conflict of interest policy, and criminal background check requirements that are no less stringent than the requirements of § 19-3-705 for all employees of the board or Treasurer of State who handle State Treasury funds or participate in decisions concerning the deposit or investment of State Treasury funds.
- (b)(1) The board shall select the chief investment officer within the Treasurer of State's office based upon nominations received from the Treasurer of State.
- (2) The chief investment officer shall:
 - (A) Be employed by the board;

(B) Work with and at the direction of the Treasurer of State consistent with the policies and directives of the board; and

(C) Serve at the pleasure of the board.

(c) The board may hire an investment consultant to examine the investment policies and investment practices for the State Treasury and make recommendations to the board, including without limitation recommendations concerning:

(1) An appropriate range for asset allocation;

(2) A target rate of return;

(3) The propriety of using money managers and, if desired, recommendations concerning money managers; and

(4) Adjustments to improve investment policies, investment allocations, or investment returns.

(d) The positions listed in subsections (b) and (c) of this section shall be funded by the appropriation for the Treasurer of State.

(e) The board may make, amend, adopt, and enforce rules and policies to regulate board procedure and execute board functions.

History. Acts 2013, No. 1088, § 1.

19-3-705. Employees — Qualifications, ethical standards, and background checks.

(a) An employee of the State Board of Finance or Treasurer of State listed in § 19-3-704(b) or § 19-3-704(c) or who handles State Treasury funds or participates in decisions or making recommendations concerning the deposit or investment of State Treasury funds:

(1) Shall meet minimum standards of expertise and experience established by the board;

(2) Shall not have a direct financial interest in a bank depository, investment depository, or securities broker; and

(3) Shall file on or before January 31 with the board for the preceding calendar year the written statement of financial interest required by § 21-8-701(d).

(b)(1)(A) The board shall obtain a state and federal criminal background check to be conducted by the Identification Bureau of the Department of Arkansas State Police and the Federal Bureau of Investigation for:

(i) Each employee listed in § 19-3-704(b) or § 19-3-704(c); and

(ii) An employee or prospective employee of the board or Treasurer of State who handles or will handle State Treasury funds or participates or will participate in making decisions or recommendations concerning the deposit or investment of State Treasury funds.

(B) The background check shall be obtained on or before:

(i) September 1, 2013, for an existing employee; and

(ii) The start of employment for a prospective employee.

(2) The state and federal criminal background check shall conform to the applicable federal standards and shall include the taking of fingerprints.

(3) The employee or prospective employee shall sign a consent to the release of information for the state and federal criminal background check.

(4) The Treasurer of State shall be responsible for the payment of any fee associated with the state and federal criminal background check.

(5) Upon completion of the state and federal criminal background check, the Identification Bureau of the Department of Arkansas State Police shall forward to the Chief Fiscal Officer of the State for review by the board all releasable information obtained concerning the employee or prospective employee.

(c) The board or Treasurer of State shall not employ an individual who has:

(1) Been convicted of a felony or a gambling offense in a state or federal court of the United States;

(2) Been convicted of a crime involving moral turpitude;

(3) Entered into a plea agreement to avoid felony prosecution;

(4) Been or is currently subject to an administrative order by the State Bank Department or State Securities Department;

(5) Failed without justification to file the statement of financial interest required by this section; or

(6) A conflict of interest that violates the board's policy established under § 19-3-704.

History. Acts 2013, No. 1088, § 1.

CHAPTER 4

STATE ACCOUNTING AND BUDGETARY PROCEDURES

SUBCHAPTER.

1. GENERAL PROVISIONS.
2. DUTIES AND RESPONSIBILITIES GENERALLY.
3. CHIEF FISCAL OFFICER OF THE STATE.
4. AUDITOR OF STATE AND TREASURER OF STATE.
5. FINANCIAL MANAGEMENT SYSTEM.
6. ANNUAL OPERATIONS PLANS OF STATE AGENCIES.
7. EXPENDITURES GENERALLY.
8. EXPENDITURE OF CASH FUNDS.
9. TRAVEL REGULATIONS.
10. OIL COMPANY CREDIT CARDS.
11. APPROVAL OF EXPENDITURES.
12. DISBURSEMENT OF PUBLIC FUNDS.
13. MONITORING FOR DEFICIT SPENDING.
14. CONSTRUCTION OF BUILDINGS AND FACILITIES.
15. PROPERTY AND EQUIPMENT INVENTORY.
16. SALARIES AND PAYROLL DISBURSEMENT.
17. PROFESSIONAL AND CONSULTANT SERVICES. [REPEALED.]
18. REIMBURSEMENTS, COLLECTIONS, AND REFUNDS.
19. FEDERAL GRANTS AND AIDS.
20. LOSSES AND RECOVERIES.
21. STATE-FUNDED EXPENSES OF CONSTITUTIONAL OFFICERS.
22. REVIEW OF DISCRETIONARY GRANTS.

A.C.R.C. Notes. References to “this chapter” in subchapters 1-20 may not apply to §§ 19-4-307, 19-4-408, subchapter

21, and subchapter 22 which were enacted subsequently.

RESEARCH REFERENCES

C.J.S. 81A C.J.S., States, § 340 et seq.

SUBCHAPTER 1 — GENERAL PROVISIONS

SECTION.

19-4-101. Title.

19-4-102. Purpose.

19-4-103. Penalty.

19-4-104. Rules and regulations.

19-4-105. Continuing studies and investigations — Duties of Chief Fiscal Officer of the State

SECTION.

and Internal Audit Section — Exemption of internal audit documentation from Freedom of Information Act of 1967.

19-4-106. Legislative staff consultation.

Preambles. Acts 1973, No. 876, contained a preamble which read: “Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

“Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

“Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government’s obligation to its citizenry; and

“Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State’s revenues shall be expended and the priorities which should govern such expenditures; and

“Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

“Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

“Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore”

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause pro-

vided: “It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973.”

Acts 1999, No. 973, § 8; Mar. 30, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly, that funds provided by the General Assembly for the operations of the Department of Finance and Administration — Management Services Division are, due to unforeseen circumstances, insufficient for the Department of Finance and Administration — Management Services Division to continue to provide essential governmental services; that the provisions of this act

will provide the necessary monies for the Department of Finance and Administration — Management Services Division to continue such services; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

19-4-101. Title.

This chapter shall be referred to and may be cited as the “General Accounting and Budgetary Procedures Law”.

History. Acts 1973, No. 876, § 1; A.S.A. 1947, § 13-327.

CASE NOTES

Cited: Wells v. Heath, 274 Ark. 45, 622 S.W.2d 163 (1981).

19-4-102. Purpose.

(a) GENERAL POLICY.

(1) It is the policy of the State of Arkansas to:

(A) Maintain on a sound financial basis the state and all of its agencies, boards, commissions, departments, and institutions, all referred to in this chapter as “agencies” unless otherwise necessary;

(B) Provide adequate accounting for all fiscal transactions; and

(C) Provide for uniformity in budget preparation, presentation, and execution.

(2) For these purposes, the general provisions of this chapter are intended to:

(A) Establish uniformity in operating and capital budget preparation, presentation, and execution by establishing certain duties, responsibilities, and functions of the executive and legislative branches of the state government;

(B) Prohibit deficit spending by establishing standards for the execution of budgets approved by the General Assembly;

(C) Provide methods of internal accounting control by establishing and supervising the accounting systems of state agencies;

(D) Establish an adequate classification and coding system for all revenue receipts and disbursements;

(E) Establish methods of voucher examination and approval for expenditures of funds deposited into the State Treasury and, if necessary, other depositories;

(F) Establish uniform procedures for the preparation of disbursing documents;

(G) Establish procedures for forecasting economic conditions, establish an adequate technique of revenue estimating, and provide for tax research and a method for standardization of statistics;

(H) Develop methods for improvement and economy in organization and administration of agencies;

(I) Authorize the promulgation of reasonable rules and regulations not inconsistent with applicable laws to achieve the purposes and intent of this chapter; and

(J) Further define the powers and duties of the Director of the Department of Finance and Administration, sometimes referred to as the Chief Fiscal Officer of the State, the Auditor of State, and the Treasurer of State in connection with general accounting, budgetary, and fiscal procedures.

(b) **COMPREHENSIVE BUDGETING AND FINANCIAL MANAGEMENT SYSTEM.** It is also the purpose of this chapter to establish a comprehensive system of state budgeting and financial management which will further the capacity of the General Assembly to plan and finance the services which it determines the state should provide for its citizens and which will further the capacity of the Governor to make budgetary recommendations to the General Assembly and to execute the laws of this state. The system shall include procedures for:

(1) The orderly establishment, continuing review, and periodic revision of programs, financial goals, and policies of the state;

(2) The development, coordination, and review of long-range programs and their financing that will implement goals and policies authorized by the General Assembly and the Governor;

(3) The preparation, analysis, presentation, enactment, and execution of budgets that authorize specific programs, policies, and goals and that focus attention on state services and their costs;

(4) The evaluation of alternatives to existing programs, policies, and goals that would provide more economic, efficient, or effective state services; and

(5) An evaluation and reporting system which will provide measurements of the effectiveness of program performance.

19-4-103. Penalty.

With respect to all matters for which penalties have not otherwise been provided in this act, any person who shall knowingly violate any of the provisions of this act shall be guilty of a violation and upon conviction shall be fined in any amount not to exceed one thousand dollars (\$1,000).

History. Acts 1973, No. 876, § 29; — 19-4-905, 19-4-907, 19-4-1101, 19-4-1103 — 19-4-1109, 19-4-1201 — 19-4-1207, 19-4-1209, 19-4-1210, 19-4-1401 — 19-4-1405, 19-4-1407 — 19-4-1412, 19-4-1501 — 19-4-1503, 19-4-1601 — 19-4-1605, 19-4-1607, 19-4-1608, 19-4-1610 — 19-4-1614, 19-4-1801, 19-4-1802, 19-4-1806, 19-4-1807, 19-4-1901 — 19-4-1908, 19-4-2001 — 19-4-2004, 25-8-106.

Meaning of “this act”. Acts 1973, No. 876, codified as §§ 19-1-213, 19-1-214, 19-4-101 — 19-4-105, 19-4-201 et seq., 19-4-301 — 19-4-306, 19-4-401 — 19-4-406, 19-4-501 — 19-4-507, 19-4-517 — 19-4-525, 19-4-601 — 19-4-604, 19-4-607 — 19-4-609, 19-4-701 — 19-4-711, 19-4-901

19-4-104. Rules and regulations.

The Chief Fiscal Officer of the State is empowered to make, amend, and enforce such reasonable rules and regulations, not inconsistent with law, as he or she shall deem necessary and proper to effectively carry out the provisions of this chapter and the public policy as set forth in § 19-4-102. Rules and regulations promulgated shall be published in an administrative procedures manual and distributed to the various state agencies.

History. Acts 1973, No. 876, § 28; A.S.A. 1947, § 13-354.

19-4-105. Continuing studies and investigations — Duties of Chief Fiscal Officer of the State and Internal Audit Section — Exemption of internal audit documentation from Freedom of Information Act of 1967.

(a) The Chief Fiscal Officer of the State is directed to make continuing studies and investigations of the operation of state agencies and to make recommendations to the General Assembly, the Legislative Council, and the Governor about improvements which should be made in order to:

- (1) Safeguard against excessive expenditures of appropriations and funds;
- (2) Promote economy, efficiency, and control in the operation of state agencies;
- (3) Properly execute budgets; and
- (4) Accomplish the purposes of this chapter as intended by the General Assembly.

(b) The Internal Audit Section created under the Department of Finance and Administration by Governor’s Executive Order 99-08 shall conduct its audits using the suggested standards for the professional

practice of internal auditing as adopted by the Institute of Internal Auditors.

(c) The Internal Audit Section shall:

(1) Review the financial and operating controls and the transactions of state agencies to determine the level of conformity with established laws, standards, regulations, and procedures;

(2) Review the various functions within an enterprise to appraise the efficiency and economy of operations and the effectiveness with which those functions achieve the stated objectives, including without limitation a review of established internal control activities;

(3) Investigate reported occurrences of fraud, embezzlement, theft, waste, abuse, or mismanagement of state resources;

(4) Recommend controls to prevent occurrences of fraud, embezzlement, theft, waste, abuse, or mismanagement of state resources;

(5) Assist state agencies to resolve areas of concern;

(6) Assist state agencies in establishing appropriate internal controls that will prevent errors or irregularities;

(7) Provide objective analysis, appraisals, and recommendations concerning the activities it reviews; and

(8) Perform other functions as directed by the Governor, Chief Fiscal Officer of the State, or other board or government entity charged with authority over the Internal Audit Section by executive order.

(d) After an audit is completed, the Internal Audit Section shall file a written final report concerning the actions and determinations made under this section with:

(1) The Chief Fiscal Officer of the State;

(2) The Governor;

(3) The State Board of Finance;

(4) Arkansas Legislative Audit; and

(5) Any other board or government entity charged with authority over the Internal Audit Section by executive order.

(e) Employees of the Internal Audit Section shall:

(1) Be employed by the Governor or other board or government entity charged with authority over the Internal Audit Section by executive order; and

(2) Serve at the pleasure of the Governor or other board or government entity charged with authority over the Internal Audit Section by executive order.

(f)(1) All internal audit documentation, including notes, memoranda, preliminary drafts of audit reports, and other data gathered in the preparation of internal audit reports by the Internal Audit Section, are privileged and confidential and are exempt from the Freedom of Information Act of 1967, § 25-19-101 et seq., except as provided in subdivision (f)(2) of this section.

(2)(A) The exemption shall not apply to completed internal audits of the Internal Audit Section after a final report of the internal audit has been presented to:

(i) The Chief Fiscal Officer of the State;

- (ii) The Governor or the Governor’s designee;
 - (iii) The State Board of Finance;
 - (iv) Arkansas Legislative Audit; or
 - (v) Any other board or government entity charged with authority over the Internal Audit Section by executive order.
- (B) The final report and copies of any supporting documentation shall then be open to public inspection and copying, except for documents that are exempt from disclosure under other law.

History. Acts 1973, No. 876, § 2; A.S.A. 1947, § 13-328; Acts 2001, No. 1083, § 1; 2015, No. 1283, § 1.

Amendments. The 2015 amendment rewrote the section heading; inserted (b) through (e); redesignated former (b) as (f);

deleted “created within the Department of Finance and Administration by Governor’s Executive Order 98-08” following “Internal Audit Section” in (f)(1); and, in (f)(2)(A), inserted the (i) and (ii) designations and added (iii) through (v).

19-4-106. Legislative staff consultation.

The Department of Finance and Administration shall consult with the Legislative Auditor and the director of the budget function of the Bureau of Legislative Research throughout each stage of planning and implementation for any new statewide accounting system. This required consultation and involvement is to ensure that those capabilities to provide the required services to members and committees of the General Assembly are incorporated into the system.

History. Acts 1999, No. 973, § 2.

SUBCHAPTER 2 — DUTIES AND RESPONSIBILITIES GENERALLY

- SECTION.
- 19-4-201. Authority of Governor.
 - 19-4-202. Authority of Legislative Council.
 - 19-4-203. Authority of General Assembly.
 - 19-4-204. Recommendations by Governor.

- SECTION.
- 19-4-205. Legislative review.
 - 19-4-206. Conservation of appropriations in changes of administration.

Preambles. Acts 1973, No. 876, contained a preamble which read: “Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection

with the foregoing; and

“Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

“Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly

and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1981, No. 741, § 8: Mar. 28, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 876 of 1973, the General Accounting and Budgetary Proce-

dures Law, are essential to the continued financial operations of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Identical Acts 2009, Nos. 605 and 606, § 27: Mar. 25, 2009. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of the State of Arkansas overwhelmingly approved the establishment of lotteries at the 2008 General Election; that lotteries will provide funding for scholarships to the citizens of this state; that the failure to immediately implement this act will cause a reduction in lottery proceeds that will harm the educational and economic success of potential students eligible to receive scholarships under the act; and that the state lotteries should be implemented as soon as possible to effectuate the will of the citizens of this state and implement lottery-funded scholarships as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015, No. 218, § 34: Feb. 26, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the stability of the Arkansas Scholarship Lottery is

critical to the success of the Arkansas Academic Challenge Scholarship Program; that changes to the operational structure of the lottery are needed to improve the creditability and function of the lottery; and that this act is immediately necessary to ensure that the transition of lottery administration is as undistruptive as possible. Therefore, an emergency is declared to exist, and this act being immediately necessary for the

preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

19-4-201. Authority of Governor.

(a) The Governor shall direct the execution of the state budget as approved by the General Assembly. The Governor or Governor-elect shall:

- (1) Review the budget requests and estimates of resources;
- (2) Evaluate long-range programs and consider possible alternatives to existing state agency programs, policies, and goals; and
- (3) Formulate and recommend for consideration by the Legislative Council and the General Assembly a proposed comprehensive state budget of programs and proposed financing which shall include all estimated receipts and expenditures of the state government.

(b)(1) Proposed expenditures shall not exceed estimated available resources. Should the Governor or Governor-elect propose increased taxes in order to finance all proposed programs, two (2) sets of budgets must be submitted to the Legislative Council and the General Assembly, one (1) set based on the resources available from the then-existing tax laws and another showing the additional expenditures proposed to be financed from recommended tax increases.

(2) Budget requests for administration and operation of the legislative branch, the judicial branch, the elective constitutional offices, the Arkansas State Highway and Transportation Department, the Office of the Arkansas Lottery, and the Arkansas State Game and Fish Commission shall be submitted directly to the Legislative Council without any recommendation by the Governor.

(c) In order to carry out the provisions of this section, the Governor or Governor-elect shall:

(1) Have the power, and it shall be his or her duty, to provide for hearings, if required, with the administrative head or any other persons having knowledge thereof, of any agency submitting a budget request in order for him or her to make his or her determinations and recommendations; and

(2) Appear or appoint a designated representative to appear before the General Assembly or any committees or interim committees thereof to present his or her recommendations for the forthcoming budgetary period.

History. Acts 1973, No. 876, § 3; A.S.A. 1947, § 13-329; Acts 2009, No. 605, § 14; 2009, No. 606, § 14; 2015, No. 218, § 13. substituted “Office of the Arkansas Lottery” for “Arkansas Lottery Commission” in (b)(2).

Amendments. The 2015 amendment

19-4-202. Authority of Legislative Council.

(a) MEETINGS.

(1) At any time they deem it advisable, the cochairs of the Legislative Council shall have the authority to call into meeting the membership of the Legislative Council for consideration of budget matters.

(2) For preliminary budget studies, the Legislative Council shall have the authority to call before it the Chief Fiscal Officer of the State, the Director of the Bureau of Legislative Research, the Legislative Auditor, and any constitutional officer or administrative head of any state agency for the purpose of making available to the Legislative Council any information it deems advisable.

(3) The Legislative Council shall have the power to visit and inspect any agency for the purpose of obtaining first-hand information as to the condition and needs of the agency and may appoint committees from its membership for the purpose of reporting upon these findings.

(b) BUDGET ESTIMATES.

(1) The Legislative Council shall require from the Chief Fiscal Officer of the State, not later than sixty (60) days prior to the convening of the General Assembly, the budget estimates and recommendations prepared by him or her.

(2) From time to time when called upon by the Legislative Council, the Chief Fiscal Officer of the State or his or her representative shall appear before the Legislative Council or attend meetings of the Legislative Council when required to do so for the purpose of preparing or submitting additional information on budget matters.

(c) ASSISTING GOVERNOR-ELECT.

(1) It shall be the duty and responsibility of the Chief Fiscal Officer of the State and any administrative head of any agency, when requested to do so, to lend any reasonable aid, assistance, or personnel and to supply any reports or information when required to the Governor-elect for the purpose of assisting him or her in the preparation of his or her budget recommendations to be submitted to the Legislative Council.

(2) The Legislative Council shall call upon the Governor-elect or any newly elected constitutional officer, or their designated representatives, for the purpose of submitting any final recommendations or modifications of the proposed budget requests.

(d) RECOMMENDATIONS.

(1) The Legislative Council, acting upon the facts submitted to it and from such other studies and hearings as the Legislative Council shall deem advisable, shall proceed to modify, revise, approve, or disallow the budget requests. The Legislative Council shall make its recommendations with respect to the approved items of the budget and publish them in a report to be made available to every member of the General Assembly when it convenes in regular session.

(2) The Legislative Council shall have the authority, in recommending the proposed state budget to the General Assembly, to recommend the form of the appropriation bills to be submitted and may draw or cause to be drawn the bills conforming to these recommendations for presentation to the General Assembly.

History. Acts 1973, No. 876, § 4; A.S.A. 1947, § 13-330.

Cross References. Budget briefings by Legislative Council, § 10-3-308.

19-4-203. Authority of General Assembly.

The General Assembly and the Joint Budget Committee shall:

(1) Consider the current programs and financial plan included in the budget requests and the proposed resources for financing recommended by the Governor or Governor-elect including proposed goals and policies, recommended budgets, revenue proposals, and long-range programs;

(2) Adopt or recommend programs and alternatives to the financial plan recommended by the Governor or Governor-elect as it deems appropriate;

(3) Adopt or recommend legislation to authorize implementation of a comprehensive program and financial plan;

(4) Provide for a postaudit of financial transactions, program performance, and execution of legislative policy decisions;

(5) Provide for hearings, if required, with the administrative head or any other persons having knowledge thereof of any state agency submitting a budget request, in order to make determinations and formulate recommendations;

(6) If found necessary, visit and inspect any agency; and

(7) Propose the form of appropriation bills and write or direct the writing thereof.

History. Acts 1973, No. 876, § 5; A.S.A. 1947, § 13-331.

19-4-204. Recommendations by Governor.

(a) BUDGETARY PROGRAMS AND FINANCIAL PLANS.

(1) The Governor or Governor-elect shall formulate the programs and financial plans to be recommended to the Legislative Council and the General Assembly after considering the state agency-proposed programs and financial plans and other programs and alternatives he or she deems appropriate.

(2) The program and financial plan submitted by him or her shall include:

(A) His or her goals and policies;

(B) Recommended plans to implement the goals and policies;

(C) Recommended budgets for each year for which an appropriation is being requested; and

(D) Recommended revenue measures to finance the budget.

(b) PRESENTATION TO GENERAL ASSEMBLY.

(1) The Governor or Governor-elect shall present the proposed comprehensive program and financial plan to the Legislative Council for their timely consideration and in a message to a joint session of the General Assembly. The message shall be accompanied by an explanatory report which summarizes recommended goals, policies, plans, and appropriations.

(2) The explanatory report shall be furnished to each member of the General Assembly and each agency. The report shall contain the following information:

(A) The coordinated programs, goals, and objectives that the Governor or Governor-elect recommends to guide the decisions on program plans and budget appropriations;

(B) The program and budget recommendations of the Governor or Governor-elect for each year of the succeeding biennium;

(C) A summary of state receipts in the previous fiscal year, an estimate for the current fiscal year, and an estimate for each year of the succeeding biennium;

(D) A summary of expenditures during the last fiscal year, those estimated for the current fiscal year, and those recommended by the Governor or Governor-elect for each year for which appropriations are requested; and

(E) Any additional information which will facilitate understanding the Governor's or Governor-elect's proposed program and financial plan by the General Assembly and the public.

History. Acts 1973, No. 876, § 7; A.S.A. 1947, § 13-333.

19-4-205. Legislative review.

The General Assembly, the Legislative Council, and the Joint Budget Committee shall consider the Governor's or Governor-elect's recommendations and determine the comprehensive program and financial plan to support the services to be provided the citizens of the state, while keeping authorized expenditures within the estimated receipts and other available resources.

History. Acts 1973, No. 876, § 8; A.S.A. 1947, § 13-334.

19-4-206. Conservation of appropriations in changes of administration.

(a) PROPORTIONATE AMOUNTS. In those instances in which any constitutional or elective official of the State of Arkansas is due to retire from office and another constitutional official is to take his or her place, the appropriations and funds provided by the General Assembly for the operation of any such office shall be conserved so as to provide his or her successor in office with a proportionate amount of available appropria-

tions and funds for the remainder of the fiscal year during which the change of office takes place. For the purpose of carrying out the provisions of this section it is provided that:

(1) No constitutional official shall cause, or cause to be incurred, any obligation or issue any voucher against the appropriations of his or her agency in excess of a true proportion which his or her time of service during the fiscal year of retirement bears to the fiscal year. For the purpose of establishing the time of service of any such official, the time of retirement shall be construed to be that established by the Arkansas Constitution and statutes of this state for the retirement of the constitutional and elective officials of this state;

(2)(A) Within thirty (30) days after each general election, the Auditor of State shall notify all retiring constitutional officials that they will be required to file in his or her office a statement, duly sworn to, setting out:

(i) The total of all vouchers issued against the appropriations of the agency;

(ii) A list of all outstanding obligations; and

(iii) A detailed list of all proposed expenditures to be made prior to the time of retirement.

(B) In the event that the Auditor of State is retiring, the Chief Fiscal Officer of the State shall notify the Auditor of State to file the aforementioned statement required of the Auditor of State with the office of the Chief Fiscal Officer of the State; and

(3) The Auditor of State shall not issue any warrant in payment of the voucher of any agency coming under the provisions of this section in excess of the proportion provided for in this section. The Auditor of State shall be liable under his or her official bond for issuing any such warrant in excess of such proportion. However, in cases of calamity or emergency, the Governor may, by proclamation, authorize any agency to exceed the limitations of this section. Under such conditions the Auditor of State and the disbursing officer shall be relieved of any liability under this section if, in making the proclamation, the Governor states the reasons for the emergency and the probable amount of the excess obligations which the agency is authorized to incur.

(b) PURPOSE. It is the purpose of this section to provide for the conservation of appropriations for the normal operations of agencies, and the provisions of this section are not applicable to appropriations for improvements or to special appropriations.

History. Acts 1973, No. 876, § 17;
1981, No. 741, § 2; 1985, No. 365, § 8;
A.S.A. 1947, § 13-343.

SUBCHAPTER 3 — CHIEF FISCAL OFFICER OF THE STATE

SECTION.

19-4-301. Duties and responsibilities generally.

SECTION.

19-4-302. Budget information forms.

19-4-303. Budget estimates.

SECTION.

19-4-304. Regular and fiscal session preparations.

19-4-305. Preliminary budget report.

SECTION.

19-4-306. Review and control of budgets.

19-4-307. Employment classification information.

A.C.R.C. Notes. References to "this subchapter" in §§ 19-4-301 — 19-4-306 may not apply to § 19-4-307 which was enacted subsequently.

Acts 2016, No. 266, § 20, provided: "EMPLOYEE COMPENSATION REPORT. The Department of Finance and Administration Office of Budget shall prepare and submit to the Arkansas Legislative Council or Joint Budget Committee a report reflecting the amount of appropriation and funding necessary for the Department of Correction to sufficiently budget for the expenditure of payments to employees for all Holiday Liability, Straight Time Liability, Overtime, and Hazardous Duty Compensation incurred, including the current balances of said liabilities. This report shall be included in the summary budget information manual submitted during the biennial budget process.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise

close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ..."

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety,

an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973.”

19-4-301. Duties and responsibilities generally.

The Chief Fiscal Officer of the State shall carry out the following duties and responsibilities:

(1) Assist the Governor or Governor-elect in the preparation of the comprehensive program and financial plan, including the coordination and analysis of state agency programs, goals, and objectives;

(2) Develop procedures to produce the information needed for effective policy decision-making by the General Assembly and the Governor or Governor-elect;

(3) Assist agencies in developing their statement of goals and objectives, their preparation of program plans and budget requests, and their systems of evaluating and reporting of program performance;

(4) Provide the General Assembly or its interim committees with any information they may request;

(5) Between sessions of the General Assembly, keep the Legislative Council and any interim committees of the General Assembly that request this information informed of the actual expenditures of agencies as compared to their approved budgets and of the actual performance of these agencies as compared to that predicted in the program budget requests, along with the reasons for any deviations which exist; and

(6) Administer his or her responsibilities under the program budget provisions of this chapter so that the policy decisions and budget determinations of the General Assembly and Governor are effectively implemented.

History. Acts 1973, No. 876, § 6; A.S.A 1947, § 13-332.

19-4-302. Budget information forms.

To accomplish his or her duties and responsibilities, the Director of the Department of Finance and Administration, in cooperation with the Legislative Council, shall design budget information forms so that comparative data of the last fiscal year, the current fiscal year, and the next biennium are presented so that state agencies can best express budgetary and program information that will be most useful to the Governor or Governor-elect and the General Assembly in order to facilitate program formulation, execution, and accountability by:

(1) Focusing attention upon the general character and relative importance of the program to be accomplished or upon the service to be rendered and what the program or service will cost;

(2) Employing functional classifications, where practical to do so, in order to present budgets by broad program categories;

- (3) Presenting budget requests by organizational units;
- (4) Grouping expenditures and budget estimates by major objects of expenditures;
- (5) Stating goals and objectives of agency programs;
- (6) Presenting proposed plans to implement the goals and objectives, including proposed modification of existing program services and establishment of new program services, and the estimated resources required to implement the goals and objectives;
- (7) Including a report of the receipts during the prior fiscal year, an estimate of the receipts during the current fiscal year, and an estimate for each year of the succeeding biennium;
- (8) Presenting requested legislation required to implement the proposed programs and financial plans; and
- (9) Supplying any other information necessary to carry out the purposes of this chapter.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-303. Budget estimates.

The Director of the Department of Finance and Administration, in cooperation with the Legislative Council, shall:

- (1) Prepare a budget calendar or time schedule so that the submission and presentation of budget estimates will be accomplished within the desired time limits; and
- (2) Prepare a budget instructional manual to establish uniformity for presentation of budget estimates by state agencies.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-304. Regular and fiscal session preparations.

(a) Immediately after July 1 of each even-numbered calendar year, or earlier if determined necessary, the Director of the Department of Finance and Administration shall:

- (1) Issue budget information forms, budget estimating instructions, and a budget calendar which has been approved by the Legislative Council, plus a budget policy letter from the Governor containing some or all of the following:
 - (A) Establishing maximum limitations on expenditures for the year in which estimates are being requested;
 - (B) Setting out the policies which will determine the Governor's priorities in the allocation of available resources;
 - (C) Outlining the effects of economic changes pertaining to price levels, population changes, and pending federal legislation; and
 - (D) Containing a review of current fiscal conditions and a prognostication of fiscal conditions for the future;

(2)(A) Visit and inspect the properties and facilities of any or all state agencies and request the administrative head or any employee of the agency to appear before him or her to explain any matters concerning the budgetary and program requirements of the agency.

(B) If any agency fails or refuses to furnish any information with respect to budget estimates or program formulation, as and when it shall be requested by the Chief Fiscal Officer of the State, then he or she shall have the authority to prepare and submit his or her own recommendations as to the budgetary or program requirements of the agency;

(3) Assist agencies in the preparation of their budget proposals. This assistance may include:

(A) Technical assistance;

(B) Organization of materials;

(C) Centrally collected accounting, budgeting, personnel, and purchasing information standards and guidelines;

(D) Population and other required data; and

(E) Any other assistance that will help the agencies produce the information necessary for efficient agency management and decision making by the General Assembly and the Governor or the Governor-elect;

(4) Analyze the budget estimates to evaluate and assess the priority and accuracy of agency requests in relation to policy and program objectives and the financial condition of the state and make recommendations for modifications and revision of the budget request if, in their opinion, the facts before them would justify such proposed revisions. The Chief Fiscal Officer of the State in making recommended changes shall not alter the original request unless requested to do so by the administrative head of the agency affected but shall report the original request, together with his or her own recommendations and the reasons therefor, to the Governor, so that all agency budget estimates may be made available to the Governor or Governor-elect, the Legislative Council, and the General Assembly for their consideration;

(5) Prepare an estimate of the general and special revenues for the next fiscal year, along with comparative data for the then-current fiscal year and past fiscal year; and

(6) Submit the budget studies, together with his or her recommendations, to the Legislative Council and to the Governor or Governor-elect for such further recommendations as the Governor or Governor-elect may care to make.

(b) The director shall submit the annual revenue forecast to the Legislative Council:

(1) By December 1 of the year preceding a fiscal session; and

(2) No later than sixty (60) days before the start of a regular session.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332; Acts 2009, No. 962, § 38; 2015 (1st Ex. Sess.), No. 5, § 4.

A.C.R.C. Notes. Acts 2015 (1st Ex.

Sess.), No. 5, § 5, provided: "(a) This act is cumulative of existing laws and shall not repeal but merely suspend any law in conflict with the act.

“(b) The provisions of this act are temporary and expire on December 31, 2016.

“(c) On and after December 31, 2016, the provisions of law suspended by this act shall be in full force and effect.

“(d) The expiration of this act shall not

affect rights acquired under it or affect suits then pending.”

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), No. 5, in (b)(1), substituted “February” for “December” and “year of” for “year preceding”.

19-4-305. Preliminary budget report.

The Chief Fiscal Officer of the State shall prepare the described preliminary budget report so that it shall include the following:

(1) The budget requests as submitted by the legislative branch, the judicial branch, the elective constitutional officers, the Arkansas State Highway and Transportation Department, and the Arkansas State Game and Fish Commission;

(2) The budget requests of all other state agencies, as submitted by each agency, together with the Chief Fiscal Officer of the State’s analysis of the budget estimates and the executive recommendations;

(3) A recapitulation and summary of all budget information as required in this subchapter and the recommendations of the Chief Fiscal Officer of the State; and

(4) A detailed statement of the revenues and other sources of income of the state government for the past complete fiscal year, the estimated revenues of the state under existing laws, and the Governor’s proposals for revisions in any tax laws necessary to balance the budget.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-306. Review and control of budgets.

The Chief Fiscal Officer of the State, in cooperation with the Legislative Council, shall devise the necessary procedures, forms, and timetables to assure the same comprehensive review of all state agency requests for capital expenditures as outlined in this subchapter for operating budgets. In addition, the Chief Fiscal Officer of the State shall institute the necessary budgetary and accounting controls over those capital budgets approved by the General Assembly to assure full compliance with all applicable state laws.

History. Acts 1973, No. 876, § 6; A.S.A. 1947, § 13-332.

19-4-307. Employment classification information.

(a) At the same time a state agency submits a budget request for presession budget hearings of the Legislative Council and the Joint Budget Committee, the agency shall also submit the following information for each employment classification:

- (1) The total number of persons currently employed;
- (2) The number of white male employees;
- (3) The number of white female employees;

- (4) The total number of Caucasian employees;
 - (5) The number of black male employees;
 - (6) The number of black female employees;
 - (7) The number of other employees who are members of racial minorities; and
 - (8) The total number of minorities currently employed.
- (b) An agency's budget request shall not be considered by the Legislative Council or Joint Budget Committee in a presession budget hearing unless the information required by this section is filed along with the budget request.

History. Acts 1993, No. 358, § 1.
A.C.R.C. Notes. References to "this chapter" in subchapters 1-20 may not apply to this section which was enacted subsequently.

References to "this subchapter" in §§ 19-4-301 — 19-4-306 may not apply to this section which was enacted subsequently.

SUBCHAPTER 4 — AUDITOR OF STATE AND TREASURER OF STATE

SECTION.

- 19-4-401. Duties generally.
- 19-4-402. Auditor of State as disbursing officer.
- 19-4-403. Issuance of warrants.
- 19-4-404. Books, forms, and receipts.
- 19-4-405. Examination of records.

SECTION.

- 19-4-406. Storage of warrants.
- 19-4-407. Electronic warrants transfer system.
- 19-4-408. Distributions to public school districts.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Execu-

tive Department of the State to exercise close supervision of budget preparation and presentation of the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as

they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1983, No. 305, § 3: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the General Assembly that the destruction of records provision of this Act should become operable at the beginning of the next fiscal year which is July 1, 1983, and that unless this emergency clause is adopted to provide such effective date its effective date will be unknown and in all probability would not be July 1, 1983. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect on and after July 1, 1983."

Acts 1993, No. 540, § 9: Mar. 16, 1993. Emergency clause provided: "It is hereby found and determined by the Seventh-Ninth General Assembly that the effective operation of Arkansas public schools is dependent upon the immediate receipt of funds, and this Act will alleviate problems attendant to the delay in the receipt of funds. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2007, No. 269, § 2: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the storage of original warrants for a prolonged period places a burden on the operations of the Auditor of State and that the provisions of this act will provide a more cost-efficient and effective method of storing warrants, which will correspondingly improve access to warrants. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

19-4-401. Duties generally.

Except as otherwise provided in this chapter, the offices of the Auditor of State and the Treasurer of State shall continue to perform the duties imposed by law upon these offices.

History. Acts 1973, No. 876, § 27; A.S.A. 1947, § 13-353.

19-4-402. Auditor of State as disbursing officer.

The Auditor of State shall act as disbursing officer for the appropriations made for:

- (1) Circuit judges;
- (2) Prosecuting attorneys;
- (3) Retired circuit and chancery judges; and
- (4) The Lieutenant Governor.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353; Acts 2005, No.
1962, § 78.

19-4-403. Issuance of warrants.

The Auditor of State shall issue his or her warrants in payment of the vouchers presented to him or her by the Chief Fiscal Officer of the State only after he or she shall have satisfied himself or herself that the provisions of this chapter have been complied with. For this purpose, the Auditor of State shall have the authority to conduct any further examination and preaudit of the vouchers which he or she may deem necessary. A single warrant may contain payments from multiple appropriations, classifications of appropriation, and funds.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353; Acts 2001, No.
1453, § 5.

19-4-404. Books, forms, and receipts.

(a) In order to provide for uniformity in fiscal procedure, the Auditor of State and the Treasurer of State are directed to establish and set up in their respective books such income, appropriation, disbursement, and fund accounts as shall be prescribed by the Chief Fiscal Officer of the State or as otherwise provided by law.

(b) The forms of all vouchers and other prescribed forms used in connection with the disbursement of funds in the State Treasury shall be prescribed by the Chief Fiscal Officer of the State, with the approval of the Auditor of State, or as otherwise provided by law.

(c) All forms of receipts and other prescribed forms used in connection with the recording of the receipts of the Treasurer of State shall be prescribed by the Chief Fiscal Officer of the State, with the approval of the Treasurer of State, or as otherwise provided by law.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353.

19-4-405. Examination of records.

(a) It is the duty of the Auditor of State to examine and verify the disbursement and redemption records of the Treasurer of State daily

and compare them with the records in his or her own office and with the Auditor of State's redeemed warrants.

(b) As each redeemed warrant is examined and found to compare with the disbursement records, it shall be stamped over the signature of the Auditor of State. The stamp shall contain the words "VOID, STATE AUDITOR", and shall be at least one-half inch by one and one-half inches ($\frac{1}{2}$ " x $1\frac{1}{2}$ ") in size.

History. Acts 1973, No. 876, § 27;
A.S.A. 1947, § 13-353.

19-4-406. Storage of warrants.

(a)(1) The Auditor of State shall place all redeemed warrants in a secure place or vault in the Auditor of State's office, subject to the inspection by any interested citizen.

(2)(A) Except as provided in subdivision (a)(2)(B) of this section, the Auditor of State shall keep a warrant intact and without further alteration for a period of one (1) year from the close of the fiscal year in which the warrant was issued.

(B)(i) If the Auditor of State makes an electronic copy of the warrant, the original warrant shall be kept for three (3) months.

(ii) The electronic copy of the warrant shall be maintained for a period of ten (10) years from the close of the fiscal year in which the warrant was issued.

(b) If the Legislative Auditor or the State Historian requests retention of an original warrant or the electronic copy of a warrant in excess of the time periods provided under subsection (a) of this section, the warrant shall be retained by the Auditor of State for such period of time as required by the Legislative Auditor or the State Historian.

(c) If federal law or regulations require the retention of certain warrants for a period longer than the period prescribed in this section, warrants shall be retained for the period prescribed by the federal law or regulations.

History. Acts 1973, No. 876, § 27; Acts 2007, No. 269, § 1; 2009, No. 251, 1983, No. 305, § 1; A.S.A. 1947, § 13-353; § 9.

19-4-407. Electronic warrants transfer system.

(a) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State may establish an electronic warrants transfer system directly into payee's accounts in financial institutions in payment of any account allowed against the state.

(b) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State, by joint rules, shall establish the standards and procedures for administering the system, to include that the electronic warrants transfer shall be in such form that a single instrument shall serve as electronic warrants transfer.

(c) A single electronic warrants transfer may contain payments to multiple payees, appropriations, characters, and funds.

History. Acts 1991, No. 421, §§ 1-3.

19-4-408. Distributions to public school districts.

(a)(1) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State shall establish an electronic warrants transfer system to distribute certain funds directly to an account in a financial institution, as designated by the public school district’s treasurer.

(2) The determination of the categories of funds to be distributed shall be made by the Commissioner of Education.

(3)(A) The public school district shall accept distributions by the electronic warrants transfer system.

(B)(i) A public school district with a district treasurer may choose to have funds first distributed to the county treasurer or directly to the school district treasurer.

(ii) If a school district with a district treasurer chooses direct distribution of funds to the school district treasurer, the State of Arkansas shall forward all state and federal funds for the district to the district treasurer, whether they are in the form of state warrants or electronic warrants transfers.

(iii) If a school district uses the county treasurer as its treasurer, the State of Arkansas shall forward all state and federal funds for the district to the county treasurer, whether they are in the form of state warrants or electronic warrants transfers.

(b) The Chief Fiscal Officer of the State, the Treasurer of State, and the Auditor of State, by joint rules, shall establish the standards and procedures for administering the system, to include that the electronic warrants transfer shall be in such form that a single instrument shall serve as electronic warrants transfer.

(c) A single electronic warrants transfer may contain payments to multiple public school districts, appropriations, characters, and funds.

History. Acts 1993, No. 540, §§ 1-5; chapter” in subchapters 1-20 may not apply to this section which was enacted 1995, No. 232, § 8.

A.C.R.C. Notes. References to “this subsequently.

SUBCHAPTER 5 — FINANCIAL MANAGEMENT SYSTEM

SECTION.

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- 19-4-524. Construction and permanent improvements.
- 19-4-525. Special appropriations.
- 19-4-526. [Repealed.]
- 19-4-527. Authority of Treasurer of State to use certain funding for operations.

Cross References. Procedures for administering unanticipated miscellaneous federal funds, § 19-7-501 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 486, § 6: Mar. 18, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in

order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1977, No. 813, § 6: Mar. 28, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 741, § 8: Mar. 28, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 876 of 1973, the General Accounting and Budgetary Procedures Law, are essential to the continued financial operations of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1981, No. 924, § 2: Mar. 30, 1981. Emergency clause provided: "It is hereby found and determined by the General Assembly that it would be beneficial to the

public colleges and universities and to the State Employees Health Insurance Program for colleges and universities to be permitted to participate in such program and that any delay in making such participation available to colleges and universities unnecessarily restricts management and financial planning for the future. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1983, No. 702, § 3: Mar. 23, 1983. Emergency clause provided: "It is hereby found and determined by the General Assembly that procedures are needed whereby the State Treasurer may allow for reconciling items which may occur in the normal course of business, and that the immediate passage of this Act is necessary to enable the State Treasurer to perform the duties of the said Office in a business-like manner. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1987, No. 646, § 6: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly, that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987."

Acts 1997, No. 342, § 51: Mar. 5, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that previous General Assemblies have provided appropriations for the projects provided or enumerated in this act; that certain appropriations will expire before the adjournment of the General Assembly; and that if such appropriations expire, the projects and programs authorized herein will cease thereby depriving the citizens of the State of the benefits to be derived from such projects. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 1211, § 40: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 1280, § 19: Apr. 9, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that provisions contained in this bill be enacted into law. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor

may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 221, § 7: Feb. 13, 2001. Emergency clause provided: "It is hereby found and determined by the Eighty-third General Assembly that the current incremental line-item system of budgeting is ineffective in evaluating agency performance; that to implement a replacement system in a reasonable time is a difficult task and that to delay the implementation could cause the inability to meet critical deadlines. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2005, No. 237, § 3[4]: Feb. 17, 2005. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that ability to automate the performance-based budgeting process was an important component of the Arkansas Administrative Statewide Information System; that SAP, the vendor contracted to provide the performance-based budgeting component of the Arkansas Administrative Statewide Information System, failed to deliver the component as required by contract; that the state was unable to automate the performance-based budgeting process; that, additionally, the performance-based budgeting model does not accurately represent

flect state agency goals and objectives; that the performance-based budgeting process is burdensome to state agencies; that state resources could be used more efficiently if performance-based budgeting is eliminated; and that the immediate elimination of performance-based budgeting will benefit the state agency appropriation process of the Eighty-fifth General Assembly. Therefore, an emergency is declared to exist and this act being imme-

diately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

CASE NOTES

Cited: Wells v. Heath, 269 Ark. 473, 602 S.W.2d 665 (1980).

19-4-501. General requirements.

(a) In order to provide necessary financial information for the Governor, members and committees of the General Assembly, and other interested state agencies, the Chief Fiscal Officer of the State is directed to establish a comprehensive financial management system for appropriated and cash funds of agencies.

(b) The financial management system shall provide for an adequate control over receipts, expenditures, and balances to the end that information may always be currently available as to the financial condition of the state and its various subdivisions. The system shall:

(1) Include a modified accrual system embracing encumbrance accounting;

(2) Conform with generally accepted governmental accounting principles; and

(3) Provide a reporting system whereby actual expenditures are compared to those predicted in the agency's annual operations plan described in subchapter 6 of this chapter.

(c) In obtaining any necessary fiscal information, the Chief Fiscal Officer of the State shall have the authority to make an examination of the books and records of any agency to determine the financial condition of the agency and to report on it.

History. Acts 1973, No. 876, § 12; A.S.A. 1947, § 13-338.

19-4-502. Duties of Chief Fiscal Officer of the State generally.

The Chief Fiscal Officer of the State shall:

(1) Review postaudits of state agencies conducted by the Legislative Joint Auditing Committee and advise the Governor and the Attorney General or prosecuting attorney for legal action, if appropriate, of any improper or illegal practices;

(2) Assist the various agencies in complying with the recommendations of the Legislative Joint Auditing Committee for improving their accounting systems;

(3) Establish a uniform chart of accounts and issue an accounting procedures manual governing statewide accounting and reporting policies and procedures;

(4) Prepare analysis and evaluation reports of the financial management system and fiscal control procedures to determine compliance with generally accepted governmental accounting principles;

(5) Adapt the financial management system to meet the particular needs of each agency while maintaining the overall integrity of the system and comparability of coding and reporting for all agencies utilizing the system; and

(6) Design accounting and reporting forms for use by agencies in effecting proper fiscal control procedures.

History. Acts 1973, No. 876, § 12;
1985, No. 365, § 1; A.S.A. 1947, § 13-338.

19-4-503. Deposit of funds into State Treasury.

(a) The Chief Fiscal Officer of the State shall have the authority, upon request of a state agency having funds on deposit in a depository other than the State Treasury, to authorize the agency to deposit the moneys into the State Treasury.

(b) The Chief Fiscal Officer of the State shall determine the classification of the funds and shall designate or create the State Treasury fund into which the moneys are to be deposited.

(c) The appropriation acts which appropriated the cash moneys shall be construed to be in conformity with Arkansas Constitution, Article 5, § 29, and Arkansas Constitution, Article 16, § 12, for withdrawing moneys from the State Treasury.

(d) All moneys deposited into the State Treasury under the provisions of this section shall be deposited as nonrevenue receipts and shall not be subjected to the provisions of § 19-5-205(e) unless the source of the revenue is specifically classified in § 19-6-201 or § 19-6-301.

(e) If any moneys classified as trust funds under the provisions of this section earn interest, then that interest shall be credited to the trust fund.

History. Acts 1973, No. 876, § 12;
1977, No. 486, § 2; A.S.A. 1947, § 13-338.

19-4-504. Requisites of system.

The financial management system shall at all times:

(1) Reflect the unencumbered balances of all State Treasury funds, fund accounts, and accounts and appropriations payable from the State Treasury;

(2) Reflect the appropriations and allotments as approved by the General Assembly;

(3) Reflect the distribution and allocation of the state revenues under the Revenue Stabilization Law, § 19-5-101 et seq., and other revenue laws of the state; and

(4) Provide a record of the expenditures, disbursements, and receipts of all state agencies.

History. Acts 1973, No. 876, § 12;
A.S.A. 1947, § 13-338.

19-4-505. State accounting system to conform to generally accepted accounting principles — Legislative intent.

It is the intent of the General Assembly that the state accounting system, as authorized in this subchapter, shall be established in conformity with generally accepted accounting principles as recognized by the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants, the Financial Accounting Standards Board, and any successor governing boards. However, the Chief Fiscal Officer of the State shall consult the Legislative Joint Auditing Committee before proposing, adopting, or recommending compliance with any of the generally accepted accounting principles that conflict with law. It is further recognized that the state accounting system should comply with recognized principles of accounting for and reporting of public moneys in order to properly and fairly discharge to the taxpayers our responsibility of adequately accounting for their moneys.

History. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338;
Acts 2001, No. 1453, § 6.

19-4-506. Accounting and reporting capabilities.

A governmental accounting system must make it possible both to:

(1) Present fairly and with full disclosure the financial position and results of financial operations of the funds and account groups of the governmental unit in conformity with generally accepted accounting principles; and

(2) Determine and demonstrate compliance with finance-related legal and contractual provisions.

History. Acts 1973, No. 876, § 12;
1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-507. Fund accounting systems.

Governmental accounting systems should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial

resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

History. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-508 — 19-4-516. [Repealed.]

Publisher's Notes. These sections, concerning types of funds, number of funds, accounting for fixed assets and long-term liabilities, valuation of fixed assets, depreciation of fixed assets, accrual basis in governmental accounting, budgeting, budgetary control, and budgetary reporting, transfer, revenue, expenditure, and expense account classifications, and common terminology and classification, were repealed by Acts 2001, No. 1453, § 7. These sections were derived from the following sources:

19-4-508. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-509. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-510. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-511. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-512. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-513. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-514. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-515. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-516. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-517. Interim and annual financial reports.

(a) Appropriate interim financial statements and reports of financial position, operating results, and other pertinent information should be prepared to facilitate management control of financial operations, legislative oversight, and where necessary or desired, for external reporting purposes.

(b) A comprehensive annual financial report covering all funds and account groups of the governmental unit, including appropriate combined, combining, and individual fund statements; notes to the financial statements; schedules; narrative explanations; and statistical tables should be prepared and published.

(c) General purpose financial statements may be issued separately from the comprehensive annual financial report. These statements should include the basic financial statements and notes to the financial statements that are essential to fair presentation of financial position and operating results and changes in financial position of proprietary funds and similar trust funds.

History. Acts 1973, No. 876, § 12; 1979, No. 833, § 3; A.S.A. 1947, § 13-338.

19-4-518. Design of system.

(a) The financial management system shall be designed to record assets, liabilities, net assets, revenues, expenditures, and other similar transactions in accordance with generally accepted accounting principles. The financial management system shall provide a suitable analysis of the operation, maintenance, and improvement of all state agencies and their functions. This system shall furnish a breakdown and itemization of all financial transactions in accordance with the appropriations and allotments of the General Assembly, federal grants, and bank funds of the agencies.

(b) The Chief Fiscal Officer of the State shall prepare a general ledger manual covering the system of classifying financial transactions and shall supply all agencies with a copy of this manual.

History. Acts 1973, No. 876, § 12; A.S.A. 1947, § 13-338; Acts 2001, No. 1453, § 8.

19-4-519. Appropriations code manual.

(a) After the General Assembly has enacted the various appropriation measures for the support and operation of state government and its agencies, the Chief Fiscal Officer of the State shall prepare a complete code manual setting out all of the appropriations of the General Assembly, the purpose of the appropriations and the funds, fund accounts, or accounts from which the appropriations are made and shall classify them in accordance with the titles and definitions as enumerated in this chapter.

(b) After establishing the appropriation items and classifying them under the provisions of this chapter in strict conformity to the intent and purposes of the appropriation acts and within the limitations of the revenues and funds available for these purposes, it shall then be unlawful for the Chief Fiscal Officer of the State or any disbursing officer of any state agency to transfer from an appropriation item, the purpose of which is defined under the provisions of this chapter, to any other appropriation item of a different classification and purpose as defined in this subchapter except when permitted by law.

History. Acts 1973, No. 876, § 12; A.S.A. 1947, § 13-338; Acts 2001, No. 221, § 4; 2003, No. 1463, § 8; 2005, No. 237, § 2.

Publisher's Notes. Acts 2005, No. 237 contained two sections designated as "Section 2."

Cross References. Meeting by Joint Budget Committee and House Interim Budget Committee during the interim, § 10-3-509.

Review and approval of annual operations plans, § 19-4-607.

19-4-520. Classification of appropriations.

(a)(1) For the purpose of establishing the proper accounts, for budgetary control, for accounting, and for other provisions of this chapter,

the appropriations of the General Assembly shall be classified under one (1) or more of the classifications prescribed in §§ 19-4-521 — 19-4-525.

(2) The purposes for which these appropriations may be used are defined as prescribed in §§ 19-4-521 — 19-4-525, but not necessarily limited thereto.

(b) However, the state's financial management system may invoke additional budget control using features of the system that are in addition to the appropriations of the General Assembly.

History. Acts 1973, No. 876, § 12; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 12; A.S.A. 1947, § 13-338; Acts 2001, No. 1981, No. 741, § 1; 1981, No. 924, § 1; 1453, § 9.

19-4-521. Personal services — Definition.

The personal services classification shall be for regular full-time, part-time, and extra-help employees, employer matching costs, employer special or extra compensation, overtime earnings, and other employee benefits that are legally authorized:

(1) **REGULAR SALARIES.** This subclassification shall be applicable to all salaries and compensation, except as provided in this section, for state employees when the number of employees and maximum amounts of compensation are statutorily authorized as provided by Arkansas Constitution, Article 16, § 4, irrespective of the financial resources compensating such employees within this subclassification and when the method of salary disbursing of the institutions of higher education involves payment from state agency bank funds of the institution, subject to reimbursement to the institution for such amounts as are properly payable from funds in the State Treasury. However, the state's financial management system may include in the subclassification of regular salaries the following:

(A) **EXTRA SALARIES.** This description includes all special remuneration received by state employees in addition to regular salary that is authorized by law. Any state agency which receives an appropriation for extra salaries may pay eligible employees at the following rates:

(i) Physicians who are certified by the American specialty boards, at a rate of pay not to exceed four thousand five hundred dollars (\$4,500) per fiscal year;

(ii) Physicians who are eligible to be certified by the American specialty boards, at a rate of pay not to exceed two thousand five hundred dollars (\$2,500) per fiscal year; and

(iii) Physicians certified in child psychiatry or forensic psychiatry, an additional two thousand five hundred dollars (\$2,500) per fiscal year will be allowed with the total additional compensation not to exceed seven thousand dollars (\$7,000) per fiscal year;

(B) **SPECIAL COMPENSATION.** This description includes special remuneration when authorized by law for employee suggestion awards; and

(C) The payment of extra salaries and special compensation when authorized by law shall be considered to be in addition to the maximum amounts of compensation set by law for regular salaries;

(2) **EXTRA HELP.**

(A) This subclassification shall be used for payment of all salaries and compensation of part-time or temporary employees, as authorized by law, who are employed one thousand (1,000) hours per fiscal year or less.

(B) This subclassification may be used to pay part-time or temporary employees who are employed for more than one thousand (1,000) hours per fiscal year if specific authorization is provided by law and if such use is within standards established by the Director of the Department of Finance and Administration.

(C) In no case shall any extra-help funds be used for the purposes of paying additional compensation to a full-time state employee.

(D) A "state employee" means any employee occupying a regular salaried position for a state agency, board, commission, department, or institution of higher education;

(3) **OVERTIME.** This subclassification is applicable for payment of services performed in excess of normal hours of work during a specific time when specifically authorized by law; and

(4) **PERSONAL SERVICES MATCHING.**

(A) This subclassification shall represent the state agency's proportion of the amounts necessary to contribute the state agency's share or to match the deductions from the salaries of state employees for:

(i) Social Security;

(ii) Retirement;

(iii) Group employee insurance programs;

(iv) Workers' compensation;

(v) Unemployment compensation contributions; and

(vi) A state contribution for state employee retirees who are eligible to participate in the health and life insurance programs offered by the state as defined by § 21-5-411 and as authorized by the Chief Fiscal Officer of the State.

(B) The Chief Fiscal Officer of the State may make appropriate reclassifications of the state agency's appropriation for maintenance and general operation to effect the payment of personal services matching as described in this section.

History. Acts 1973, No. 876, § 12; 12; A.S.A. 1947, § 13-338; Acts 1987, No. 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 646, § 1; 1999, No. 1280, § 11; 2001, No. 1981, No. 741, § 1; 1981, No. 924, § 1; 1453, § 10; 2005, No. 251, § 2. 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3,

19-4-522. Maintenance and general operation.

(a) The maintenance and general operation classification shall cover items of expense necessary for the proper and efficient operation of the state agency, authority, board, commission, department, or institution of higher education, except as otherwise classified in this subchapter.

(b) It is recognized that in those instances where the maintenance and general operation line-item classification is not subclassified, the state agency is authorized to expend moneys for operations in compliance with the intent of this subchapter.

(c) In the event an appropriation for maintenance and general operation authorized for a state agency, board, department, or institution is restricted in its use by budget classification as set out in subsection (d) of this section, transfers between such classifications may be made subject to the procedures set out as follows:

(1) In the event the amount of any of the budget classifications of maintenance and general operation in an agency's appropriation act are found by the administrative head of the agency to be inadequate, then the agency head may request, upon forms provided for such purpose by the Chief Fiscal Officer of the State, a modification of the amounts of the budget classification. In that event, he or she shall set out on the forms the particular classifications for which he or she is requesting an increase or decrease, the amounts thereof, and his or her reasons therefor. In no event shall the total amount of the budget exceed either the amount of the appropriation or the amount of the funds available, nor shall any transfer be made from the capital outlay or data processing subclassification unless specific authority for such transfers is provided by law, except for transfers from capital outlay to data processing when determined by the Department of Information Systems that data processing services for a state agency can be performed on a more cost-efficient basis by the Department of Information Systems than through the purchase of data processing equipment by that state agency;

(2) In considering the proposed modification as prepared and submitted by each state agency, the Chief Fiscal Officer of the State shall make such studies as he or she deems necessary. If the requested transfer would, when added to other transfers previously approved during the fiscal year for the same classification with the same appropriation, result in a deviation of any kind in the affected classifications of less than five percent (5%) up to a maximum of two thousand five hundred dollars (\$2,500) from the classifications established by law, the Chief Fiscal Officer of the State shall approve the requested transfer if in his or her opinion it is in the best interest of the state. If the requested transfer would, when added to other transfers previously approved during the fiscal year for the same classification within the same appropriation, result in a deviation of five percent (5%) or more, or more than two thousand five hundred dollars (\$2,500), the Chief Fiscal Officer of the State shall submit the request, along with his or her

recommendation, to the Legislative Council for its advice prior to approving the request; and

(3) In the event any state agency shall expend or obligate any approved budget in excess of the maximum classification, the Chief Fiscal Officer of the State shall study the reasons for such excess expenditures and shall take immediate steps to correct such excess spending as he or she deems necessary after notification of such actions has been sent to the Legislative Council.

(d) Maintenance and general operation may be further categorized into the following subclassifications and the expenses thereof to be used according to the subclassification:

(1) OPERATING EXPENSES. This subclassification shall entail the following, but not necessarily be limited thereto:

(A) Postage, telephone, and telegraph;

(B) Transportation of commodities or objects;

(C) Printing;

(D) State-owned motor vehicle expenses;

(E) Advertising;

(F) Minor and major repairs;

(G) Maintenance contracts;

(H) Utilities and fuel;

(I) Insurance premiums, surety and performance bonds, and association dues and memberships;

(J) Contractual services not otherwise classified;

(K) Consumable supplies, materials, and commodities;

(L) Books, publications, and newspapers;

(M) Court costs;

(N) Equipment not capitalized;

(O) Applicable petty cash reimbursements, laundry, and taxes;

(P) Travel, subsistence, meals, lodging, transportation of state employees or officials, and nonstate employees traveling on official business;

(Q)(i) Uniforms the agency requires its employees to wear as part of the job.

(ii) Clothing items purchased for its employees and not required to be worn during working hours, or which are purchased for the promotion of the agency, shall not be subclassified as an operating expense;

(R) Such other items of operating expense as shall be provided by the appropriation act or under reasonable rules, regulations, and procedures issued by the Chief Fiscal Officer of the State; and

(S) Debt service on equipment or measures required by a guaranteed energy cost savings contract executed under the Guaranteed Energy Cost Savings Act, § 19-11-1201 et seq., or an energy efficiency project financed under the State Entity Energy Efficiency Project Bond Act, § 15-5-1801 et seq.;

(2) CONFERENCE AND TRAVEL EXPENSES. This subclassification shall include:

(A) The costs of an employee attending a conference, seminar, or training program; and

(B) The costs of a state agency-sponsored or hosted conference, seminar, or training program where the expenses are not otherwise classified according to this section;

(3) **PROFESSIONAL FEES.** This subclassification shall include the expenses for contractual agreements entered into by the state agency with an individual, partnership, corporation, or anyone other than a state employee to provide a particular document, report, speech, study, or commodity other than those contractual agreements that by their nature would be classified elsewhere in this subchapter;

(4) **CAPITAL OUTLAY.** This subclassification is to include the following expenses, but is not necessarily limited thereto by virtue of other classifications recognized by this subchapter:

(A) Purchase of land, buildings, equipment, furniture, and fixtures; and

(B) Contractual agreements, all of which are to be capitalized from the maintenance and general operation classification of appropriation; and

(5) **DATA PROCESSING.** This subclassification includes purchase of data processing services from the Department of Information Systems, or others, and other expenses that are not necessarily classified elsewhere in this section by virtue of the appropriation based upon budgets presented for consideration.

(e) Notwithstanding this section or any other law to the contrary, state-supported colleges and universities may utilize maintenance and operation appropriations for the payment of moving expenses of employees, including new hires.

History. Acts 1973, No. 876, § 12; 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 1981, No. 741, § 1; 1981, No. 924, § 1; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 12; A.S.A. 1947, § 13-338; Acts 1987, No. 646, § 2; 1997, No. 342, § 40; 1997, No. 1211, § 29; 2001, No. 163, § 1; 2001, No. 1453, § 11; 2013, No. 554, § 1; 2013, No. 1252, § 5.

A.C.R.C. Notes. Acts 2016, No. 38, § 4, provided: "TRANSFER RESTRICTIONS. The appropriations provided in this act shall not be transferred under the provisions of Arkansas Code 19-4-522, but only as provided by this act.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 38, § 5, provided: "TRANSFERS OF APPROPRIATION. In the event the amount of any of the budget classifications of maintenance and general operation in this act are found by the

administrative head of the agency to be inadequate, then the agency head may request, upon forms provided for such purpose by the Chief Fiscal Officer of the State, a modification of the amounts of the budget classification. In that event, he or she shall set out on the forms the particular classifications for which he or she is requesting an increase or decrease, the amounts thereof, and his or her reasons therefor. In no event shall the total amount of the budget exceed either the amount of the appropriation or the amount of the funds available, nor shall any transfer be made from the capital outlay or data processing subclassifications unless specific authority for such transfers is provided by law, except for transfers from capital outlay to data processing when determined by the Department of Information Systems that data processing services for a state agency can be performed on a more cost-efficient basis

by the Department of Information Systems than through the purchase of data processing equipment by that state agency. In considering the proposed modification as prepared and submitted by each state agency, the Chief Fiscal Officer of the State shall make such studies as he or she deems necessary. The Chief Fiscal Officer of the State shall, after obtaining the approval of the Legislative Council or Joint Budget Committee, approve the requested transfer if in his or her opinion it is in the best interest of the state.

"The General Assembly has determined that the agency in this act could be operated more efficiently if some flexibility is given to that agency and that flexibility is being accomplished by providing authority to transfer between certain items of appropriation made by this act. Since the General Assembly has granted the agency broad powers under the transfer of appropriations, it is both necessary and appropriate that the General Assembly maintain oversight of the utilization of the transfers by requiring prior approval of the Legislative Council in the utilization of the transfer authority. Therefore, the requirement of approval by the Legislative Council is not a severable part of this section. If the requirement of approval by the Legislative Council is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 123, § 7, provided: "TRANSFER RESTRICTIONS. The appropriations provided in this act shall not be transferred under the provisions of Arkansas Code 19-4-522, but only as provided by this act.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 125, § 3, provided: "TRANSFER RESTRICTIONS. The appropriations provided in this act shall not be transferred under the provisions of Arkansas Code 19-4-522, but only as provided by this act.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 127, § 4, provided: "TRANSFER RESTRICTIONS. The appropriations provided in this act shall not

be transferred under the provisions of Arkansas Code 19-4-522, but only as provided by this act.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 127, § 5, provided: "TRANSFERS OF APPROPRIATIONS. In the event the amount of any of the budget classifications of maintenance and general operation in this act are found by the administrative head of the agency to be inadequate, then the agency head may request, upon forms provided for such purpose by the Chief Fiscal Officer of the State, a modification of the amounts of the budget classification. In that event, he shall set out on the forms the particular classifications for which he is requesting an increase or decrease, the amounts thereof, and his reasons therefor. In no event shall the total amount of the budget exceed either the amount of the appropriation or the amount of the funds available, nor shall any transfer be made from the capital outlay or data processing sub-classifications unless specific authority for such transfers is provided by law, except for transfers from capital outlay to data processing when determined by the Department of Information Systems that data processing services for a state agency can be performed on a more cost-efficient basis by the Department of Information Systems than through the purchase of data processing equipment by that state agency. In considering the proposed modification as prepared and submitted by each state agency, the Chief Fiscal Officer of the State shall make such studies as he deems necessary. The Chief Fiscal Officer of the State shall, after obtaining the approval of the Legislative Council, approve the requested transfer if in his opinion it is in the best interest of the state.

"The General Assembly has determined that the agency in this act could be operated more efficiently if some flexibility is given to that agency and that flexibility is being accomplished by providing authority to transfer between certain items of appropriation made by this act. Since the General Assembly has granted the agency broad powers under the transfer of appropriations, it is both necessary and appropriate that the General Assembly maintain oversight of the utilization of the transfers by requiring prior approval of

the Legislative Council in the utilization of the transfer authority. Therefore, the requirement of approval by the Legislative Council is not a severable part of this section. If the requirement of approval by the Legislative Council is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 134, § 4, provided: "TRANSFER RESTRICTIONS. The appropriations provided in this act shall not be transferred under the provisions of Arkansas Code 19-4-522, but only as provided by this act.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 191, § 9, provided: "TRANSFER RESTRICTIONS. The appropriations provided in this act shall not be transferred under the provisions of Arkansas Code 19-4-522, but only as provided by this act.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 191, § 10, provided: "TRANSFERS OF APPROPRIATIONS. In the event the amount of any of the budget classifications of maintenance and general operation in this act are found by the administrative head of the agency to be inadequate, then the agency head may request, upon forms provided for such purpose by the Chief Fiscal Officer of the State, a modification of the amounts of the budget classification. In that event, he shall set out on the forms the particular classifications for which he is requesting an increase or decrease, the amounts thereof, and his reasons therefor. In no event shall the total amount of the budget exceed either the amount of the appropriation or the amount of the funds available, nor shall any transfer be made from the capital outlay or data processing sub-classifications unless specific authority for such transfers is provided by law, except for transfers from capital outlay to data processing when determined by the Department of Information Systems that data processing services for a state agency can be performed on a more cost-efficient basis by the Department of Information Systems than through the purchase of

data processing equipment by that state agency. In considering the proposed modification as prepared and submitted by each state agency, the Chief Fiscal Officer of the State shall make such studies as he deems necessary. The Chief Fiscal Officer of the State shall, after obtaining the approval of the Legislative Council, approve the requested transfer if in his opinion it is in the best interest of the state.

"Upon determination by the Director of the Department of Human Services that a Reallocation of Resources is necessary for the effective operation of the Medicaid Expansion Program Grants, the director, with the approval of the Governor, shall have the authority to request from the Chief Fiscal Officer of the State a transfer of Appropriation. This transfer authority applies only to Section 5 Medicaid Expansion Program Grants of this Act between Hospital and Medical Services Item (01) and Prescription Drugs Item (02). The limitation restrictions applicable to the Department Reallocation of Resources authority applies to this section.

"The General Assembly has determined that the agency in this act could be operated more efficiently if some flexibility is given to that agency and that flexibility is being accomplished by providing authority to transfer between certain items of appropriation made by this act. Since the General Assembly has granted the agency broad powers under the transfer of appropriations, it is both necessary and appropriate that the General Assembly maintain oversight of the utilization of the transfers by requiring prior approval of the Legislative Council in the utilization of the transfer authority. Therefore, the requirement of approval by the Legislative Council is not a severable part of this section. If the requirement of approval by the Legislative Council is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 224, § 4, provided: "TRANSFER RESTRICTIONS. The appropriations provided in this act shall not be transferred under the provisions of Arkansas Code 19-4-522, but only as provided by this act.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 224, § 5, provided: "TRANSFERS OF APPROPRIATIONS. In the event the amount of any of the budget classifications of maintenance and general operation in this act are found by the administrative head of the agency to be inadequate, then the agency head may request, upon forms provided for such purpose by the Chief Fiscal Officer of the State, a modification of the amounts of the budget classification. In that event, he shall set out on the forms the particular classifications for which he is requesting an increase or decrease, the amounts thereof, and his reasons therefor. In no event shall the total amount of the budget exceed either the amount of the appropriation or the amount of the funds available, nor shall any transfer be made from the capital outlay or data processing sub-classifications unless specific authority for such transfers is provided by law, except for transfers from capital outlay to data processing when determined by the Department of Information Systems that data processing services for a state agency can be performed on a more cost-efficient basis by the Department of Information Systems than through the purchase of data processing equipment by that state agency. In considering the proposed modification as prepared and submitted by each state agency, the Chief Fiscal Officer of the State shall make such studies as he deems necessary. The Chief Fiscal Officer

of the State shall, after obtaining the approval of the Legislative Council, approve the requested transfer if in his opinion it is in the best interest of the state.

"The General Assembly has determined that the agency in this act could be operated more efficiently if some flexibility is given to that agency and that flexibility is being accomplished by providing authority to transfer between certain items of appropriation made by this act. Since the General Assembly has granted the agency broad powers under the transfer of appropriations, it is both necessary and appropriate that the General Assembly maintain oversight of the utilization of the transfers by requiring prior approval of the Legislative Council in the utilization of the transfer authority. Therefore, the requirement of approval by the Legislative Council is not a severable part of this section. If the requirement of approval by the Legislative Council is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Amendments. The 2013 amendment by No. 554 added (d)(1)(S).

The 2013 amendment by No. 1252 added "or an energy efficiency project financed under the State Entity Energy Efficiency Project Bond Act" to the end of (d)(1)(S).

CASE NOTES

Printing and Duplicating Equipment.

The exercise by the Department of Correction of an option to purchase certain printing and duplicating equipment based upon an appropriations law authorizing the expenditure of a greater amount on "maintenance and general operation" satisfied the requirements of Ark. Const., Art. 5, § 29, and Ark. Const., Art. 16, § 12, as to sufficient specificity since

§§ 19-4-520 — 19-4-525 place all appropriations under six separate headings, including "maintenance and general operation" and since this section further defines this classification to include equipment; thus, the purchase of equipment was a proper expenditure of funds appropriated for maintenance and general operation. *Wells v. Heath*, 274 Ark. 45, 622 S.W.2d 163 (1981).

19-4-523. Grants, assistance, and special aid.

This classification shall be applicable to all appropriations made by the General Assembly from state, federal, or other moneys for educational assistance, welfare grants, rehabilitation services, aid to counties and municipalities, and to all other special appropriations which have

for their purpose the appropriating of state, federal, or other moneys for public benefits.

History. Acts 1973, No. 876, § 12; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 12; A.S.A. 1947, § 13-338. 1981, No. 741, § 1; 1981, No. 924, § 1;

19-4-524. Construction and permanent improvements.

(a) The construction and permanent improvements classification shall be determined by the language of the appropriation acts which make available funds for construction and new improvements. For the purpose of classifying the expenditures under any such appropriation, all the necessary expenses in connection therewith shall be deemed to be part of the construction costs. Such items of expense shall be deemed to include, but are not necessarily limited to, the following:

(1) Advertising for bids;

(2) Architects, engineers, and other professional services in connection with the proposed projects; and

(3) The payment of estimates on the various contracts in connection with such construction programs. All construction and improvements of whatever nature shall be subject to the provisions of §§ 19-4-1401 — 19-4-1412 and to the rules and regulations promulgated by the Chief Fiscal Officer of the State. No state agency for which appropriations have been made by the General Assembly for construction or improvements shall make any contract or incur any indebtedness payable from such appropriations unless and until there are sufficient funds on hand, for the benefit of any agency, to pay for the proposed obligations under such contracts. However, any such agency shall have the power to accept and use grants and donations and to use its unobligated cash income or other funds available to it for the purpose of supplementing the appropriations for construction purposes. The appropriations and funds otherwise provided by the General Assembly for personal services, maintenance, and general operation of the agency shall not be used in connection with any proposed construction projects for which specific appropriations have been made by the General Assembly, except for minor repairs and maintenance.

(b) The restrictions of this section shall not apply to contracts approved by the State Highway Commission for construction of roads and bridges in the highway system.

(c) The Chief Fiscal Officer of the State is authorized to reclassify but not consolidate an agency's appropriation for construction to effect the payment of construction-related costs in the appropriate classification as described in this subchapter using the state's financial management system to invoke budget control.

History. Acts 1973, No. 876, § 12; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 12; A.S.A. 1947, § 13-338; Acts 2001, No. 1981, No. 741, § 1; 1981, No. 924, § 1; 1453, § 12.

19-4-525. Special appropriations.

(a) All other appropriations made by the General Assembly which do not come under any of the classifications mentioned in this section shall be considered to be special appropriations and shall be used only for the specific purposes for which such appropriations are made. Except as otherwise provided by law, an agency receiving a special appropriation may not expend funds from any appropriation other than from the special appropriation for the special purpose covered by the special appropriation. However, the state's financial management system may invoke additional budget control using features of the system that are in addition to the appropriations of the General Assembly.

(b) In order to allow for full disclosure of investment transactions, to make available special reports on investment transactions, and to isolate investment expenditures from normal expenditures, the Chief Fiscal Officer of the State is authorized to establish separate appropriation codes for investments and to transfer to such appropriations from the investment line item as established in the agency appropriation acts.

History. Acts 1973, No. 876, § 12; 1983, No. 628, § 1; 1985, No. 365, §§ 2, 3, 1977, No. 813, § 1; 1979, No. 833, §§ 1, 2; 12; A.S.A. 1947, § 13-338; Acts 2001, No. 1981, No. 741, § 1; 1981, No. 924, § 1; 1453, § 13.

19-4-526. [Repealed.]

Publisher's Notes. This section, concerning budget classification transfers, was repealed by Acts 1995, No. 1296, § 68. The section was derived from Acts 1979, No. 164, §§ 1, 2; A.S.A. 1947, § 13-338.1.

19-4-527. Authority of Treasurer of State to use certain funding for operations.

(a) The Treasurer of State is authorized to utilize the funding for maintenance and general operations provided for in the Constitutional Officers Fund and State Central Services Fund to allow for reconciling items which may occur in the operations of the office.

(b) Policies and procedures for proper accounting of reconciling items shall be developed by the Treasurer of State with the advice and approval of the Legislative Joint Auditing Committee.

History. Acts 1983, No. 702, §§ 1, 2; A.S.A. 1947, § 13-338.4. **Cross References.** Transfer of funds, § 19-5-106.

SUBCHAPTER 6 — ANNUAL OPERATIONS PLANS OF STATE AGENCIES

SECTION.
19-4-601. Responsibility generally.
19-4-602. Compliance and approval required.

SECTION.
19-4-603. Exemptions generally.
19-4-604. State-supported institutions of higher education.

SECTION.

19-4-605, 19-4-606. [Repealed.]

19-4-607. Review and approval of annual operations plans.

SECTION.

19-4-608. Fiscal controls.

19-4-609. Productivity reporting.

Publisher's Notes. Acts 1973, No. 876, § 11, as amended by Acts 1977, No. 486, § 1, provided, in part, that the Chief Fiscal Officer of the State, after consultation with the Legislative Council, should develop a plan for the orderly implementation of the provisions of this subchapter by the various state agencies affected.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 486, § 6: Mar. 18, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore an emergency is hereby declared to exist and this Act being

necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1989, No. 183, § 4: Feb. 22, 1989. Emergency clause provided: "It is hereby found and determined by the General Assembly that State agencies are devoting too much time and effort into the preparation of a multitude of reports; that the annual report required by § 19-4-609 is in many instances redundant to other reports and is itself not cost effective nor efficient; that Arkansas Code 19-4-609 requires each State agency to transmit an annual productivity report no later than August 1 of each year; and that this Act should go into effect immediately in order to alert each State agency that the report will not be required hereafter. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1997, No. 1354, § 51: Apr. 14, 1997. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that this act affects the method of selection of alternate members of the Legislative Council and Legislative Joint Auditing Committee and that this act is immediately necessary for proper continuity and efficiency in State government. Therefore an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 221, § 7: Feb. 13, 2001. Emergency clause provided: "It is hereby found and determined by the Eighty-third General Assembly that the current incremental line-item system of budgeting is ineffective in evaluating agency performance; that to implement a replacement system in a reasonable time is a difficult task and that to delay the implementation

could cause the inability to meet critical deadlines. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2005, No. 237, § 3[4]: Feb. 17, 2005. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that ability to automate the performance-based budgeting process was an important component of the Arkansas Administrative Statewide Information System; that SAP, the vendor contracted to provide the performance-based budgeting component of the Arkansas Administrative Statewide Information System, failed to deliver the component as required by contract; that the state was unable to automate the performance-based budgeting process; that, additionally, the performance-based budgeting model does not accurately reflect state agency goals and objectives; that the performance-based budgeting process is burdensome to state agencies; that state resources could be used more efficiently if performance-based budgeting is eliminated; and that the immediate elimination of performance-based budgeting will benefit the state agency appropriation process of the Eighty-fifth General Assembly. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall

become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Identical Acts 2009, Nos. 605 and 606, § 27; Mar. 25, 2009. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the people of the State of Arkansas overwhelmingly approved the establishment of lotteries at the 2008 General Election; that lotteries will provide funding for scholarships to the citizens of this state; that the failure to immediately implement this act will cause a reduction in lottery proceeds that will harm the educational and economic success of potential students eligible to receive scholarships under the act; and that the state lotteries should be implemented as soon as possible to effectuate the will of the citizens of this state and implement lottery-funded scholarships as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its ap-

proval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Acts 2015, No. 218, § 34; Feb. 26, 2015. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the stability of the Arkansas Scholarship Lottery is critical to the success of the Arkansas Academic Challenge Scholarship Program; that changes to the operational structure of the lottery are needed to improve the creditability and function of the lottery; and that this act is immediately necessary to ensure that the transition of lottery administration is as un-disruptive as possible. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

19-4-601. Responsibility generally.

Except as limited by appropriations and funding by the General Assembly and other provisions of law, state agencies shall have the authority and responsibility to administer their programs as authorized by the General Assembly and shall be responsible for their proper management.

History. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335.

19-4-602. Compliance and approval required.

(a) No state agency may increase the salaries of its employees, employ additional employees, expend money, or incur any obligations except in accordance with law and with a properly approved annual operations plan which includes a quarterly fiscal program.

(b) Appropriations subject to the provisions of this subchapter shall not be available for expenditures or encumbrance until the state agency has complied with the provisions of this subchapter.

History. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335.

19-4-603. Exemptions generally.

Appropriations for retirement benefits, refunds, and Social Security requirements of the teacher and public employees retirement systems shall be excluded from the provisions of this subchapter.

History. Acts 1973, No. 876, § 11; A.S.A. 1947, § 13-337.

19-4-604. State-supported institutions of higher education.

(a) At least thirty (30) days prior to the commencing of each fiscal year, the Chief Fiscal Officer of the State shall make studies for the purpose of estimating the anticipated amounts of general revenues to be available for distributions under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq., for the fiscal year. The Chief Fiscal Officer of the State shall compute the estimated amounts of general revenues to be available for allocation to the respective State Treasury accounts in accordance with their percentage distributions of general revenues under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq.

(b) The Chief Fiscal Officer of the State shall certify to each of the respective state-supported institutions of higher education, at least thirty (30) days prior to the commencement of each fiscal year, the estimated amounts of general revenues to be available for distribution to the State Treasury account for their respective institutions. The Chief Fiscal Officer of the State shall include in each certification the quarterly allocations thereof that are estimated to be available for expenditures based upon these estimates.

(c) Upon receipt of the estimated amounts to be available for expenditure and after reviewing the quarterly allocation thereof as submitted by the Chief Fiscal Officer of the State, any such institution may request revisions in the proposed quarterly allotments as certified by the Chief Fiscal Officer of the State.

(d) The Chief Fiscal Officer of the State, with the advice and consent of the Department of Higher Education, shall approve requested revisions in the proposed quarterly allotments if he or she shall determine that:

(1) The proposed revisions in quarterly allotments do not exceed the aggregate of the estimated funds to be available from estimates of anticipated revenues and fund balances in the institution's account in the State Treasury for the fiscal year; and

(2) The revised quarterly allotments will not impose an undue hardship upon other allotments of revenues and other financial commitments to be met from the distributions of general revenues during the fiscal year.

(e) The Chief Fiscal Officer of the State shall periodically review the estimates of projected general revenue collections anticipated to be

available during a fiscal year. The Chief Fiscal Officer of the State may make revisions in the amounts certified to the respective institutions of higher education based upon these estimates and may revise the quarterly amounts certified to each agency based upon the revised estimates.

(f) Institutions of higher education may, from time to time, request revisions in the quarterly allotments of moneys where needs of the institution require revisions thereof.

(g) Any unexpended balances remaining at the end of each fiscal year shall be transferred forward and made available for the support of the institutions of higher education for the following fiscal year.

(h) The budget execution provisions set forth in this section shall be applicable to all state-supported institutions of higher education, and except for the annual fiscal program requirements, the provisions of §§ 19-4-601, 19-4-602, and 19-4-607 — 19-4-609 shall not apply to these institutions; they shall be governed by the provisions of this section and by procedures established under authority of § 6-61-209.

(i) The Department of Higher Education shall coordinate with the Chief Fiscal Officer of the State for administering the provisions of this section.

History. Acts 1973, No. 876, § 11; 1977, No. 486, § 1; A.S.A. 1947, § 13-337; Acts 1995, No. 1296, § 69.

19-4-605, 19-4-606. [Repealed.]

Publisher's Notes. These sections, concerning strategic planning and performance budgeting and accountability system, were repealed by Acts 2005, No. 237, § 2[3], which contained two sections designated as "Section 2." The repealed sections were derived from the following sources:

19-4-605. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335; Acts 2001, No. 221, § 1; 2003, No. 1463, §§ 1, 9.

19-4-606. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335; Acts 2001, No. 221, § 2; 2003, No. 1463, §§ 2-7, 10, 11.

19-4-607. Review and approval of annual operations plans.

(a) Each state agency other than the elected constitutional officers, the legislative branch and its staff offices, the judicial branch and its staff offices, the Arkansas State Highway and Transportation Department, the Office of the Arkansas Lottery, the state-supported institutions of higher education, and the Arkansas State Game and Fish Commission shall prepare an annual operations plan for the operation of each of its assigned programs for submission to the Chief Fiscal Officer of the State.

(b) The annual operations plan shall be prepared in the form and content determined by the Chief Fiscal Officer of the State and shall be transmitted to the Department of Finance and Administration on the date prescribed by the Chief Fiscal Officer of the State.

(c) In years when the General Assembly meets in regular session, the annual operations plan shall be prepared after adjournment of the regular session and shall take fully into consideration all applicable laws, including appropriations, and shall be submitted to the Department of Finance and Administration on a date set by the Chief Fiscal Officer of the State but prior to July 1 of that year.

(d) The Chief Fiscal Officer of the State shall:

(1) Review each annual operations plan to determine that:

(A) It is consistent with the policy decisions of the General Assembly and the Governor;

(B) Appropriations and funding have been provided by the General Assembly;

(C) It reflects proper planning and efficient management methods; and

(D) Appropriations and funding have been made for the planned purpose and will not be exhausted before the end of the fiscal year; and

(2)(A)(i) Approve the annual operations plan if he or she is satisfied that it meets all requirements.

(ii) Otherwise, he or she shall require necessary revisions of the plan in whole or in part.

(B) However, nothing in this section shall be construed to allow the Chief Fiscal Officer of the State to substitute his or her individual judgment as to the operation or necessity of any program of any state agency for the judgment of the executive head or board or commission charged with the responsibility for the operation and control of that agency.

(e) Each annual operations plan shall indicate:

(1) The appropriation and funding provided by the General Assembly;

(2) A detailed budget by quarters; and

(3) Any other supporting or related information required by the Chief Fiscal Officer of the State or requested by a legislative interim committee, including the Legislative Council.

History. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335; Acts 1997, No. 1354, § 36; 2001, No. 221, § 3; 2009, No. 605, § 15; 2009, No. 606, § 15; 2015, No. 218, § 14.

Amendments. The 2015 amendment substituted "Office of the Arkansas Lottery" for "Arkansas Lottery Commission" in (a).

Cross References. Appropriations code manual, § 19-4-519.

Meeting by Joint Budget Committee and House Interim Budget Committee during the interim, § 10-3-509.

19-4-608. Fiscal controls.

In order to provide proper fiscal controls, the Chief Fiscal Officer of the State shall assure the implementation of the procedures set out in this section:

(1) The annual operations plan of each state agency shall contain a quarterly fiscal program indicating the proposed expenditures and anticipated resources for each quarter of the ensuing fiscal year. Anticipated resources shall be based upon forecasted resources estimated to be available by the Chief Fiscal Officer of the State. In the event a revision of forecasted resources is made during a fiscal year, those agencies affected by the revised forecast shall submit a new quarterly fiscal program based upon the revised forecast;

(2) The Chief Fiscal Officer of the State shall review and approve the quarterly fiscal program if he or she finds that the forecasted resources will be adequate for financing the proposed program during the fiscal year and for each quarter or other appropriate period within the fiscal year;

(3) In the event an agency incurs expenses at a level that would exceed the proposed expenditures in their quarterly fiscal program, the Chief Fiscal Officer of the State may require the submission of a revised quarterly fiscal program which reduces expenditures for the remainder of the fiscal year to a total which is within the level of the estimated resources available to the agency. Remaining appropriations will be unavailable to the agency until the revised program has been submitted and approved; and

(4) In case the Chief Fiscal Officer of the State determines that the estimated revenues or other sources of income for any agency will be less than was anticipated and that consequently the funds available for the remainder of the fiscal year will be less than the amount estimated, he or she shall reduce the amount of available appropriation to the level of expected revenue after notice to the agency.

History. Acts 1973, No. 876, § 9; A.S.A. 1947, § 13-335; Acts 2001, No. 1453, § 14.

19-4-609. Productivity reporting.

(a) Each state agency, other than the elected constitutional officers, shall institute and maintain a program to increase the productivity and cost effectiveness of the employees for which the state agency is responsible.

(b)(1) On or before the twentieth day of each month, each executive, judicial, legislative, and other state agency shall provide to the Bureau of Legislative Research the following information as of the last day of the immediately preceding month:

(A) The number of appropriated positions, including without limitation all positions appropriated in a state agency's current appropriation act and any additional positions approved during the interim;

(B) The number of temporary transition pool positions created in the interim and active for the month;

(C)(i) The number of full-time employees, including part-time employees in full-time positions.

(ii) If two (2) or more part-time employees share a full-time position, only one (1) employee shall be included in the number;

(D) The number of vacant positions that are budgeted;

(E) The number of vacant positions that are unbudgeted;

(F) The number of appropriated extra-help positions, including without limitation all extra-help positions appropriated in a state agency's current appropriation act and any extra-help positions approved during the interim;

(G) The number of extra-help employees;

(H) The number of vacant extra-help positions;

(I) The total amount of overtime paid out during the month;

(J) The total amount of straight time paid out during the month;

(K) The total number of compensatory time hours taken during the month; and

(L) Any other information requested by the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee.

(2) On or before the twentieth day of each month, each institution of higher education shall provide to the Bureau of Legislative Research the following information as of the last day of the immediately preceding month:

(A) The number of appropriated full-time positions, including without limitation all full-time positions appropriated in an institution of higher education's current appropriation act and any additional full-time positions approved during the interim, including without limitation provisional, pool, and nine-month positions;

(B)(i) The number of full-time employees regardless of funding source, including without limitation those in provisional, pool, and nine-month positions.

(ii) Nine-month staff and faculty who are removed from the payroll but are still considered to be employed by the institution of higher education and are assumed to return the next semester shall be included in the number during the months that they are not on the payroll;

(C) The number of appropriated full-time positions that are vacant;

(D) The number of part-time and extra-help positions that are appropriated and any additional part-time and extra-help positions approved during the interim;

(E)(i) The number of part-time and extra-help employees, including without limitation faculty and graduate assistants.

(ii) Contract workers and students in work-study positions shall not be included in the number;

(F) The total amount of overtime paid out during the month;

(G) The total amount of straight time paid out during the month;

(H) The total number of compensatory time hours taken during the month; and

(I) Any other information requested by the Legislative Council or, if the General Assembly is in session, the Joint Budget Committee.

(3) The information required under this section shall be compiled by each state agency and institution of higher education on forms developed by the Bureau of Legislative Research and submitted to the Legislative Council on a calendar-quarterly basis as two (2) separate reports:

(A) One (1) report containing an average for each state agency for the quarter; and

(B) One (1) report containing an average for each institution of higher education for the quarter.

(4) Each executive, judicial, legislative, and other state agency and each institution of higher education shall provide in the fourth quarter of each fiscal year a list of all positions vacant for at least one (1) year.

History. Acts 1973, No. 876, § 10; 1985, No. 110, § 1; A.S.A. 1947, § 13-336; Acts 1989, No. 183, § 1; 2005, No. 1686, § 1; 2015, No. 370, § 1.

Amendments. The 2015 amendment rewrote (b).

SUBCHAPTER 7 — EXPENDITURES GENERALLY

SECTION.

19-4-701. Fiscal periods of state.

19-4-702. Time limits for presenting vouchers.

19-4-703. Redemption of warrants.

19-4-704. No obligations without appropriations.

19-4-705. Obligations limited to funds available.

SECTION.

19-4-706. Interest and carrying charges.

19-4-707. Obligations for improvements.

19-4-708. Depletion of agency funds.

19-4-709. Statement of financial condition.

19-4-710. Interagency transfers — Definition.

19-4-711. Transfer of responsibilities.

Preambles. Acts 1973, No. 876, contained a preamble which read: “Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

“Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fis-

cal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

“Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government’s obligation to its citizenry; and

“Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State’s revenues shall be expended and the priorities which should govern such expenditures; and

“Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legis-

lative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 486, § 6: Mar. 18, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires

amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2005, No. 645, § 2: Mar. 3, 2005. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that in order to more effectively manage and administer state budgetary matters, the Chief Fiscal Officer of the State needs the flexibility to determine the fiscal year funds from which the payment is made for a pay period that begins in one (1) fiscal year and ends in the subsequent fiscal year; that positions that start during a pay period that covers two (2) fiscal years create budgetary and accounting issues; that the Chief Fiscal Officer needs the flexibility to determine the start date for these positions; and that this act is immediately necessary in order to provide for appropriate budgetary and accounting measures before the end of the current fiscal year. Therefore, an emergency is declared to exist and this act being imme-

diately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Gov-

ernor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

19-4-701. Fiscal periods of state.

(a) For the purpose of this chapter, relating to the appropriation and disbursement of funds, the fiscal year of the state shall commence on July 1 and shall end on June 30 of the following year; and the biennial period, or "biennium", shall commence on July 1 following the adjournment of the regular session of the General Assembly and end on June 30 two (2) years thereafter.

(b)(1) The definition of the fiscal year, for the purposes of this chapter, shall not be construed to affect special appropriations where no fiscal period is defined in the act making such special appropriation or affect the bond year for other fiscal transactions.

(2)(A) In the case of special appropriations where the emergency clause has been adopted by the General Assembly and where no period of time is mentioned in the act making the appropriation, the appropriation shall be construed to be available for a two-year period from and after the effective date of the act.

(B) In the case of special appropriations where the emergency clause has not been adopted and where no period of time is mentioned in the act making the appropriation, the appropriation shall be construed to become available ninety (90) days after the adjournment of the General Assembly. It shall be available for a two-year period from and after the date the appropriation became available.

History. Acts 1973, No. 876, § 13; A.S.A. 1947, § 13-339.

CASE NOTES

Attorney's Fees.

Where attorney's fees were awarded against the state, a motion for an extension of time to pay fees was not granted

where the state had funds to cover the fees owed and there were no state-law restrictions. *Jeffers v. Clinton*, 762 F. Supp. 257 (E.D. Ark. 1991).

19-4-702. Time limits for presenting vouchers.

(a)(1)(A) A state agency may pay carryover obligations of the state that were incurred on or before June 30 of the current fiscal year up to forty-five (45) days after the end of the current fiscal year.

(B) The carryover obligations must be supported by purchase documents with corresponding receipts for the goods or services that have been recorded as received in the state's financial management system by June 30 of the fiscal year previous to the fiscal year in which the carryover obligations are requested to be paid.

(2) The payments of the carryover obligations shall be charged against appropriations and fund cash balances of the fiscal year in which the obligations were incurred.

(3) Any payments for carryover obligations that are not supported by the documents as required in this subsection, or which are requested to be paid after forty-five (45) days following June 30 of the fiscal year previous to the fiscal year in which the carryover obligations are requested to be paid, shall be charged to the appropriations and fund cash balances of the then-current fiscal year.

(b) In the event such voucher or vouchers are approved for payment, the Auditor of State shall issue his or her warrants in payment of them not later than two (2) weeks following the receipt of the vouchers from the Department of Finance and Administration.

(c)(1) In the event of a just claim against any state agency, when the claim is submitted too late for payment in the manner prescribed in this section and the state agency affected has an appropriation for the same purpose for the fiscal period following that period in which the claim was incurred, then the disbursing agent may draw his or her voucher in the payment of the claim against the new appropriation, but only in the event there were sufficient funds and appropriations for the prior year to cover the claim.

(2) Otherwise, the claim must be submitted to the Arkansas State Claims Commission for payment.

(d)(1)(A) In the event a biweekly pay period for personal services, as defined in §§ 19-4-521 and 19-4-1607, commences in the closing period of one (1) fiscal period and either ends in the following fiscal year or is paid in the following fiscal year, then the payment of the obligation may be made in whole from the appropriation for either fiscal period, as determined by the Chief Fiscal Officer of the State.

(B) However, in no event shall any obligation be incurred unless there are funds on hand or estimated to become available to meet the obligation when it becomes due.

(2)(A) For purposes of wages and compensation, the Chief Fiscal Officer of the State may determine the starting date of authorized job classifications and positions to coincide with the payment of the obligation under subdivision (d)(1) of this section.

(B) However, the determination under subdivision (d)(2)(A) of this section shall not cause any state fiscal year to be charged with fewer than twenty-six (26) or more than twenty-seven (27) biweekly pay periods.

(e)(1) All state agencies may carry over from the first fiscal year of any biennium to the second fiscal year of the biennium any unexpended appropriations and funds to the extent necessary to pay for items or commodities ordered at least ninety (90) days prior to the end of the first fiscal year but not received until after the end of the first fiscal year, if the purchase of such items and commodities is substantiated by a written contract resulting from the receipt of a formal bid.

(2)(A) All state agencies may carry over from the first fiscal year of any biennium to the second fiscal year of the biennium any unex-

pendent maintenance and operation appropriations and funds, as defined under § 19-4-522, to the extent necessary to pay for renovation and minor and major repairs under the jurisdiction of the Building Authority Division of the Department of Finance and Administration which were under contract at least ninety (90) days prior to the end of the first fiscal year but which will not be completed until after the end of the first fiscal year and are substantiated by written contracts.

(B) This carryover provision shall apply only to appropriations and funds involving maintenance and operations.

(3) This subsection shall be supplemental to any other authority granted any state agency by law to carry forward unexpended fund balances from one (1) fiscal year to another.

History. Acts 1973, No. 876, § 13; Acts 2001, No. 71, § 1; 2001, No. 1453, 1977, No. 486, § 3; 1979, No. 833, § 4; § 15; 2005, No. 645, § 1. 1985, No. 365, § 4; A.S.A. 1947, § 13-339;

19-4-703. Redemption of warrants.

No warrant issued by the Auditor of State shall be payable by the Treasurer of State unless it shall have been presented for payment within the twelve (12) months immediately following the close of the fiscal year or other appropriate fiscal period against which appropriation the warrant was charged.

History. Acts 1973, No. 876, § 13; A.S.A. 1947, § 13-339.

19-4-704. No obligations without appropriations.

(a) No obligations will be paid from appropriated funds until the General Assembly shall have made an appropriation for that purpose; nor shall any state agency enter into any contract which would contemplate that payments under the contracts would be made beyond the expiration of the biennial period unless the General Assembly, prior to the expiration of the biennial period, makes an appropriation for that purpose, or in the case of multiyear contracts for commodities or services, a determination in writing has been made prior to use that:

(1) Estimated requirements cover the period of the contract and are reasonably firm and continuing; and

(2) Such a contract would serve the best interests of the state by encouraging effective competition or otherwise promoting economies in state procurement.

(b) In no event shall any obligations be incurred unless there are sufficient funds or an approved federal grant on hand, or estimated to become available, to meet the obligations when they become due.

History. Acts 1973, No. 876, § 13; 1985, No. 365, § 6; A.S.A. 1947, § 13-339.

19-4-705. Obligations limited to funds available.

(a) No state agency for which regular operating appropriations are made on a fiscal-year basis shall incur any obligations under the appropriations unless there are funds on hand or an approved federal grant, or estimated to become available, during the fiscal year for the payment of the obligation; nor shall any agency create any obligation in one (1) fiscal year which will make it necessary to use the revenues of the following fiscal year in order to meet the obligation except in the case of multiyear contracts for commodities or services and as provided in § 19-4-707.

(b) In the event an agency had bank funds which are not required by law to be deposited into the State Treasury, the agency shall have the authority to create additional obligations to the extent of the bank funds on hand, or which are estimated to become available during the fiscal period. However, the agency shall not create any obligations, in the aggregate, which would make the total of such obligations exceed the total of all funds available to the agency during the fiscal period, except in the case of multiyear contracts for commodities or services and as provided in § 19-4-707.

History. Acts 1973, No. 876, § 13; 1985, No. 365, § 6; A.S.A. 1947, § 13-339.

19-4-706. Interest and carrying charges.

State agencies, including exempt agencies, may enter into contracts which contemplate the payment of interest, late charges, but only when such late charges are incurred sixty (60) days after payment is due, or carrying charges under such regulations as may be promulgated by the State Procurement Director.

History. Acts 1973, No. 876, § 25; 1985, No. 365, § 13; A.S.A. 1947, § 13-351; Acts 1997, No. 1066, § 1.

19-4-707. Obligations for improvements.

Notwithstanding the fact that no disbursements may be made during any fiscal period in excess of the appropriations made available by the General Assembly for the fiscal period, it is provided that contracts for improvements including major repairs, alterations, and construction of new buildings and facilities may be let to the extent of the appropriations made available for those purposes for the biennial period. However, no such contracts may be let in amounts exceeding the probable funds available or which are estimated to become available during the period.

History. Acts 1973, No. 876, § 13; A.S.A. 1947, § 13-339.

19-4-708. Depletion of agency funds.

In the event any state agency shall incur obligations in such manner that the funds allocated or belonging to the agency are depleted and the agency is unable to pay all of its outstanding commitments without incurring a deficit, then the Chief Fiscal Officer of the State may suspend all exemptions under the Arkansas Procurement Law, § 19-11-201 et seq., with respect to the agency. Under these circumstances, the Chief Fiscal Officer of the State may notify the agency that all future obligations of any kind whatsoever must be approved by the Chief Fiscal Officer of the State before they become valid obligations against the funds of the agency.

History. Acts 1973, No. 876, § 13;
A.S.A. 1947, § 13-339.

19-4-709. Statement of financial condition.

(a) The Chief Fiscal Officer of the State may require, from time to time as he or she shall deem necessary, a statement from any state agency setting out the prospective funds which are estimated to become available and a statement of the outstanding obligations and of the proposed expenditures of that agency for the remainder of the fiscal period.

(b) If, in the Chief Fiscal Officer of the State's judgment, any agency has incurred or is about to incur a deficit, the Chief Fiscal Officer of the State shall call upon the agency to stop incurring obligations, under penalty of its disbursing bond.

History. Acts 1973, No. 876, § 13;
A.S.A. 1947, § 13-339.

19-4-710. Interagency transfers — Definition.

(a) To prevent the duplication of recording expenditures and revenues resulting from interagency transactions, the Chief Fiscal Officer of the State, after securing the approval of the proposed procedures by the Legislative Auditor, may provide for an interagency transfer of moneys or recognize a journal entry to charge the expenditure to the disbursing agency without creating a warrant and to identify the cash receipt by the receiving agency.

(b) Budget manuals prepared for the General Assembly for the biennial state budget shall identify the original revenue source of interagency transfers of funds.

(c) As used in this section, "interagency transfer" means:

- (1) The purchase of services or commodities by one (1) state agency from another state agency, or within a state agency; or
- (2) Other transfers of funds under § 19-5-106 or other provision of law.

History. Acts 1973, No. 876, § 13; Acts 2001, No. 1453, § 16; 2005, No. 1172, § 1.
 1977, No. 486, § 3; 1979, No. 833, § 4; § 1.
 1985, No. 365, § 5; A.S.A. 1947, § 13-339;

19-4-711. Transfer of responsibilities.

In the event that a state agency or its responsibilities, or a part of its responsibilities, is transferred by law within a biennium to another agency, the Chief Fiscal Officer of the State shall transfer all or part of the line-item appropriations, personnel positions, and moneys necessary to accomplish the transfer of responsibilities, subject to the same restrictions and procedures applicable to the original appropriations and funds from which transferred.

History. Acts 1973, No. 876, § 13; 1977, No. 486, § 3; 1979, No. 833, § 4; 1985 No. 365, § 5; A.S.A. 1947, § 13-339.

SUBCHAPTER 8 — EXPENDITURE OF CASH FUNDS

SECTION.

- 19-4-801. Definitions.
- 19-4-802. Authorization of General Assembly.
- 19-4-803. Exemptions.
- 19-4-804. [Repealed.]
- 19-4-805. Investment of fund balances.
- 19-4-806. Petty cash accounts.
- 19-4-807 — 19-4-809. [Repealed.]
- 19-4-810. Voucher examination and approval — Responsibilities of state agency executive administrators.

SECTION.

- 19-4-811, 19-4-812. [Repealed.]
- 19-4-813. Erroneous or improper payments.
- 19-4-814. Supporting documentation.
- 19-4-815. Original of supporting documentation to be retained by the agency.
- 19-4-816. Contracts for procurement of commodities and services.

Effective Dates. Acts 1977, No. 713, § 20: Mar. 24, 1977. Emergency clause provided: “It is hereby found and determined by the Seventy-First General Assembly that various divisions of the Department of Correction are in dire need of appropriation in order to help maintain normal operations and preserve the health and safety of the citizens of Arkansas. It is therefore resolved that an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the date of its passage and approval.”

Acts 1991, No. 21, § 6: Feb. 1, 1991. Emergency clause provided: “It is hereby found and determined by the Seventy-Eighth General Assembly, that certain

provisions of previous enactments of the Arkansas General Assembly providing for the preexpenditure voucher examination and approval of cash funds of the various State Agencies were not incorporated into the Arkansas Code of 1987 Annotated; that such provisions are vitally necessary in order to ensure that the expenditure of Cash Funds are processed in such a manner as to protect the financial integrity of the State; and that this Act will restore such previous enactments of law. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.”

Acts 1997, No. 1000, § 30: July 2, 1997. Emergency clause provided: “It is hereby

found and determined by the General Assembly that the laws of this State concerning the insurance matters covered in this Omnibus Act are inadequate for the protection of the public. Further, the laws of this State as to Small Employer Health Insurance are not consistent with federal laws, particularly the Health Insurance Portability and Accountability Act of 1996 of the U.S. Congress; and the immediate passage of this Act is necessary in order to provide for the protection of the public. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in effect from and after July 2, 1997. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 656, § 10: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that proper and effective management requires that changes to the finance and accounting laws of the state begin on the first day of the fiscal year; that the changes being made are important to the financial well being of the state particularly during the difficult financial climate the state is currently facing; and that this act is immediately necessary to allow for the finance and accounting changes to go into effect on the first day of the fiscal year for the proper and effective management of this state. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace,

health, and safety shall become effective on July 1, 2003."

Identical Acts 2009, Nos. 605 and 606, § 27: Mar. 25, 2009. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of the State of Arkansas overwhelmingly approved the establishment of lotteries at the 2008 General Election; that lotteries will provide funding for scholarships to the citizens of this state; that the failure to immediately implement this act will cause a reduction in lottery proceeds that will harm the educational and economic success of potential students eligible to receive scholarships under the act; and that the state lotteries should be implemented as soon as possible to effectuate the will of the citizens of this state and implement lottery-funded scholarships as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2009, No. 1405, § 57: Apr. 9, 2009. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of the State of Arkansas overwhelmingly approved the establishment of lotteries at the 2008 General Election; that the Eighty-seventh General Assembly adopted Acts 605 and 606 of 2009 that implemented lotteries and made corresponding revisions to the Arkansas Academic Challenge Scholarship Program; that this bill amends provisions of Acts 605 and 606 of 2009 pertaining to lotteries and the Arkansas Academic Challenge Scholarship Program; and that the failure to immediately implement this act will cause a reduction in lottery proceeds that will harm the educational and economic success of potential students eligible to receive scholarships under the act. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The

date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Acts 2015, No. 218, § 34: Feb. 26, 2015. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the stability of the Arkansas Scholarship Lottery is critical to the success of the Arkansas Academic Challenge Scholarship Program; that changes to the operational structure of the lottery are needed to improve the creditability and function of

the lottery; and that this act is immediately necessary to ensure that the transition of lottery administration is as undistruptive as possible. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

19-4-801. Definitions.

As used in this subchapter:

(1) “Cash funds” means all moneys, negotiable instruments, certificates of indebtedness, stocks, and bonds held by or owned by any state agency which are not on deposit with or in the trust of the Treasurer of State; and

(2)(A) “State agency” means all boards, commissions, departments, agencies, institutions, offices or officers, state-supported institutions of higher education, and any other office or unit of government of the State of Arkansas created or established pursuant to law or pursuant to any action of the Governor, functioning under appropriation made by the General Assembly or functioning as a representative of the state without appropriation of the General Assembly.

(B) “State agency” shall not include the:

- (i) Governor;
- (ii) Secretary of State;
- (iii) Attorney General;
- (iv) Treasurer of State;
- (v) Auditor of State;
- (vi) Commissioner of State Lands;
- (vii) Supreme Court and its justices;
- (viii) Circuit courts and circuit judges;
- (ix) Prosecuting attorneys;
- (x) Arkansas State Game and Fish Commission;
- (xi) Arkansas State Highway and Transportation Department;
- (xii)(a) Office of the Arkansas Lottery.

(b) However, the office shall be considered a state agency for the purposes of § 19-4-810 et seq.;

(xiii) General Assembly; and

(xiv) Respective staffs of the officers and agencies listed in this subdivision (2)(B).

History. Acts 1975, No. 5, §§ 1, 2; A.S.A. 1947, §§ 13-356, 13-357; Acts 2005, No. 1962, § 79; 2009, No. 605, § 16; 2009, No. 606, § 16; 2009, No. 1405, § 25; 2015, No. 218, § 15.

Amendments. The 2015 amendment substituted “Office of the Arkansas Lot-

tery” for “Arkansas Lottery Commission” in (2)(B)(xii)(a); and, in (2)(B)(xii)(b), substituted “office” for the “Arkansas Lottery Commission” and substituted “et seq.” for “— 19-4-816”.

Cross References. Debt service accounts, § 12-27-122.

CASE NOTES

Cited: Hadley v. North Ark. Cmty. Tech. College, 76 F.3d 1437 (8th Cir. 1996).

19-4-802. Authorization of General Assembly.

(a) Cash funds of the various state agencies as defined in § 19-4-801 shall be budgeted and proposed expenditures approved by enactments of the General Assembly.

(b) The General Assembly shall budget, approve, and appropriate expenditures of cash funds by the enactment of separate appropriation bills setting forth the purpose for which the moneys are to be expended and the dollar amount to be expended for such purpose.

(c) State agencies as defined in § 19-4-801 shall be required to submit such budgetary information as may be requested by the Legislative Council and shall undertake whatever budgetary procedures the Legislative Council may establish for the appropriation of cash funds.

(d) State agencies as defined in § 19-4-801 shall be required to post all financial transactions of cash funds in the state’s financial management system in accordance with procedures established by the Chief Fiscal Officer of the State.

History. Acts 1975, No. 5, § 4; A.S.A. 1947, § 13-359; 2001, No. 1453, § 17.

19-4-803. Exemptions.

(a) The following are exempt from this subchapter:

(1) Funds required by the terms of a bond indenture to be held by paying agents for the payment of interest and principal on such bonds;

(2) Petty cash funds held by the various state agencies;

(3) Memorials, endowments, bequests, gifts, and donations made to any state agency other than for normal operation of the agency;

(4) Canteen funds of state agencies other than institutions of higher education, wherein the profits earned are used for the benefit of the people served by that agency through the purchase of services or goods other than normal salary or maintenance expenses of the agency;

(5) The Benefit Fund of the Department of Workforce Services;

(6) The Revenue Bond Guaranty Reserve Account of the Arkansas Economic Development Council;

(7) The Illegal Drug Purchase Account and the Confidential Accounts of the Department of Arkansas State Police;

(8) Patient funds, when the institution is acting in a trust capacity or when the funds are utilized for patient activities other than normal agency-provided services;

(9) The State Treasury Money Trust Management Fund; and

(10) Any other funds determined by the Chief Fiscal Officer of the State or the General Assembly, to be held in trust and on deposit in a financial institution other than the State Treasury.

(b) The Department of Correction Plasma Center is exempt from provisions of this subchapter.

(c) The Arkansas Comprehensive Health Insurance Pool, created under the Comprehensive Health Insurance Pool Act, § 23-79-501 et seq., and its board of directors, and the Arkansas Property and Casualty Insurance Guaranty Fund and its advisory association, referenced under the Arkansas Property and Casualty Insurance Guaranty Act, § 23-90-101 et seq., and the Arkansas Life and Health Insurance Guaranty Association and its board of directors, referenced under the Arkansas Life and Health Insurance Guaranty Association Act, § 23-96-101 et seq., are hereby exempt from the provisions of this subchapter.

(d) The Tobacco Settlement Cash Holding Fund administered by the State Board of Finance shall be exempt from the provisions of this subchapter.

History. Acts 1975, No. 5, § 7; 1975, No. 265, § 1; 1977, No. 713, § 14; A.S.A. 1947, §§ 13-356.1, 13-362; Acts 1997, No. 540, § 39; 1997, No. 1000, § 17; 1997, No. 1179, § 3; Init. Meas. 2000, No. 1, § 19;

Acts 2009, No. 251, § 10; 2013, No. 1146, § 1.

Amendments. The 2013 amendment repealed former (b).

CASE NOTES

Cited: Hadley v. North Ark. Cmty. Tech. College, 76 F.3d 1437 (8th Cir. 1996).

19-4-804. [Repealed.]

Publisher's Notes. This section, concerning the duties of the Pre-Audit section, was repealed by Acts 2001, No. 1453,

§ 18. The section was derived from Acts 1975, No. 5, § 6; A.S.A. 1947, § 13-361.

19-4-805. Investment of fund balances.

(a) The state-supported institutions of higher education shall have the right to determine the depositories and the nature of investments of any of their cash funds which are not currently needed for operating purposes. In making these determinations, these institutions shall seek to obtain the highest possible rate of return for their investments.

(b) All cash fund agencies other than the state-supported institutions of higher education shall request and abide by the recommendations of the State Board of Finance as to the best investment decisions for any idle cash balances.

History. Acts 1975, No. 5, §§ 8, 9; A.S.A. 1947, §§ 13-363, 13-364.

19-4-806. Petty cash accounts.

(a) State agencies operating under the provisions of this subchapter are authorized to establish petty cash accounts. These accounts must be approved by the Chief Fiscal Officer of the State and only minor expenditures or emergency purchases shall be made therefrom.

(b) State-supported institutions of higher education and other agencies that can demonstrate the need for large petty cash accounts during brief periods of time, such as student registration periods, are authorized short-term petty cash accounts.

History. Acts 1975, No. 5, § 10; A.S.A. 1947, § 13-365; Acts 2003, No. 656, § 1.

19-4-807 — 19-4-809. [Repealed.]

Publisher's Notes. These sections, concerning reporting cash fund transactions, funds not on deposit in State Treasury, and expenditures subject to voucher examination and approval, were repealed by Acts 2001, No. 1453, § 19. These sections were derived from the following sources:

19-4-807. Acts 1971, No. 277, §§ 1, 2; A.S.A. 1947, §§ 13-309.2, 13-309.3.

19-4-808. Acts 1969, No. 620, § 14; A.S.A. 1947, § 13-309.1.

19-4-809. Acts 1991, No. 21, § 1.

19-4-810. Voucher examination and approval — Responsibilities of state agency executive administrators.

(a) RESPONSIBILITIES OF STATE AGENCY EXECUTIVE ADMINISTRATOR. It shall be the responsibility of each executive head of a state agency handling cash funds to establish adequate internal administrative procedures and controls to ensure prompt and accurate payment of obligations to be liquidated from such funds in order to promote good public relations and to take advantage of all available discounts.

(b) It shall also be the responsibility of the state agency executive head to establish a system of pre-audit within his or her agency to ensure that checks and vouchers, before being released by the state agency, are prepared in accordance with all applicable purchasing and fiscal laws on the subject by performing the following functions. He or she shall determine that:

(1) Services, materials, supplies, and equipment received comply with specifications indicated on purchase documents;

(2) Quantities received, as being indicated on the invoice, agree with those shown on the receiving report;

(3) Unit prices agree with those indicated on the purchase documents;

(4) The extensions and footings of the invoice are correct;

(5) The voucher or check is prepared in sufficient time to take advantage of all available discounts being offered;

(6) Sufficient legislative authorization for expenditures and funds is available for payment of the obligation; and

(7) The obligation was incurred in conformity with all purchasing and fiscal laws applicable to state agencies operating out of the State Treasury.

History. Acts 1991, No. 21, § 1.

19-4-811, 19-4-812. [Repealed.]

Publisher's Notes. These sections, concerning voucher examination and approval, were repealed by Acts 2001, No. 1453, § 20. These sections were derived from the following sources:

19-4-811. Acts 1991, No. 21, § 1.

19-4-812. Acts 1991, No. 21, § 1.

19-4-813. Erroneous or improper payments.

The responsibility for recovery of erroneous or improper payments shall be with the state agency head, the bonded disbursing officer, or his or her designated bonded assistant; and the Chief Fiscal Officer of the State shall not be liable under his or her surety bond for any erroneous or improper payments so made.

History. Acts 1991, No. 21, § 1.

19-4-814. Supporting documentation.

Requirements for supporting documentation for disbursements shall be determined as follows:

(1) In connection with purchasing procedures, the Chief Fiscal Officer of the State shall prescribe and define the necessary documents and other evidence which shall be retained by the agency for the purpose of determining whether the proper purchasing procedures have been complied with;

(2) In all instances where the evidences of indebtedness are represented by vendor's invoices, the agency shall retain in the permanent file of the business office of the agency the original invoice and corresponding documentation of actual payment in accordance with procedures established by the Chief Fiscal Officer of the State;

(3) In connection with printing contracts, provided by the Arkansas Constitution and laws of this state, the supporting documentation shall be those prescribed by the Auditor of State or by the Department of Finance and Administration, as appropriate;

(4) In connection with the laws or regulations governing travel, where individuals are reimbursed for expenses incurred for travel in connection with their official duties, the supporting papers shall be the forms or statements of such expenses prescribed by the Chief Fiscal Officer of the State. In the case of per diem or other expenses established by law, the disbursing officer shall attach to the voucher

issued in payment of such allowances a citation of his or her authority for making such payments;

(5) Any indebtedness or expense incurred in connection with an approved resolution of any state board or commission shall be made a part of the permanent minutes of such board or commission, and copies of such resolution or minutes authorizing any indebtedness or expense shall be attached to the voucher issued in payment of any such indebtedness or expense; and

(6) In instances where the General Assembly has authorized grants to public schools, public welfare recipients, counties, municipalities, and for other purposes specifically provided by law, for payments made to individuals under retirement systems, and for income tax refunds, the Chief Fiscal Officer of the State shall prescribe the forms of the vouchers to be used and the procedure to be followed in making such payments.

History. Acts 1991, No. 21, § 1; 2001, No. 1453, § 21.

19-4-815. Original of supporting documentation to be retained by the agency.

(a) The original evidences of indebtedness, including documents prepared in connection with purchasing procedure, and all other original contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other original supporting papers shall be retained in the permanent file of the business office of each state agency, or attached to the office copy of the agency's voucher, and such documents shall be kept in a safe place subject to audit and shall not be destroyed until authorization is given for their destruction by the Legislative Auditor.

(b) With the approval of the Legislative Auditor of the state, a state agency may retain evidences to satisfy record retention policies of indebtedness and other contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other supporting papers by microform or a form of stored images in a computer system or other form of computer technology in lieu of retaining the originals of such documents.

History. Acts 1991, No. 21, § 1; 1997, No. 541, § 1; 2001, No. 1453, § 22.

19-4-816. Contracts for procurement of commodities and services.

Each state agency which is authorized by law or under the purchasing procedures of this state to enter into contract for the procurement of property, commodities, or services shall keep on file in its respective place of business a copy of such contract for public inspection or audit

and shall make a copy of any such contract available to the Chief Fiscal Officer of the State when so required by him or her.

History. Acts 1991, No. 21, § 1; 2001, No. 1453, § 23.

SUBCHAPTER 9 — TRAVEL REGULATIONS

SECTION.

19-4-901. Rules and regulations generally.

19-4-902. Authorization for travel.

19-4-903. Standard reimbursements and special authorizations — Definitions.

SECTION.

19-4-904. Exempt persons and agencies.

19-4-905. State-owned motor vehicles generally.

19-4-906. Motor vehicle restrictions and authorizations.

19-4-907. Motor vehicle records.

Cross References. Use and disposition of state motor vehicles, § 22-8-101 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State

finances requires that the provisions of this Act being necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1974 (1st Ex. Sess.), No. 16, § 3: July 3, 1974. Emergency clause provided: "It has been found and determined by the Sixty-Ninth General Assembly, meeting in Extraordinary Session, that due to inflationary price increases, State employees traveling on official business for the State are not being adequately reimbursed for their travel expenses, consequently, State employees are subsidizing the State from their salary, that the immediate passage of this Act is necessary in order to adequately reimburse State employees traveling in behalf of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 890, § 3: Apr. 16, 1979. Emergency clause provided: "It is hereby found and determined by the Seventy-Second General Assembly that the reimbursement provided for state employees is inadequate and that revisions are needed immediately so that the employees are not unjustly penalized. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the effective date of its passage and approval."

Acts 1981, No. 741, § 8: Mar. 28, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 876 of 1973, the General Accounting and Budgetary Procedures Law, are essential to the continued financial operations of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1983, No. 490, § 3: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that essential services exist which are better facilitated

by the use of passenger motor vehicles by various State Agencies; there also exists the need to provide such services in the most efficient manner possible; and by limiting in this Act the maximum number of passenger motor vehicles allowed for State agencies, both purposes will be accomplished; and the July 1, 1983, effective date of this Act is necessary in order to coincide with appropriations made for the various State Agencies, Authorities, Boards, Commission, Departments and Institutions of Higher Education for such purposes as provided in this Act. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 649, § 46: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1985 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1985 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 888, § 26: July 1, 1985, except §§ 18, 20, and 21, effective Apr. 15,

1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1987, No. 81, § 3: Feb. 19, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that a number of State employees are required to travel to and from their residences in a State-owned motor vehicle; that in those instances the employees should not be required to reimburse the State for the use of those motor vehicles; that the present law does require them to reimburse the State \$0.15 per mile for each mile in excess of ten (10) miles; that the present law is inequitable and unfair; that this Act eliminates the inequity and the inequity will continue until this Act goes into effect. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1989, No. 790, § 5: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1989 is essential to the operation of the agency for which the appropriations in this Act are provided; and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1989 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in

full force and effect from and after July 1, 1989."

Acts 1989 (1st Ex. Sess.), No. 252, § 13: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1989 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1989 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 1222, § 6: Apr. 10, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that due to the increased cost of travel, the rate of reimbursement for use of privately owned motor vehicles needs to be increased; that due to the increase in the cost of meals and lodging borne by employees of the State of Arkansas, the per diem needs to be increased. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 250, § 258: Feb. 24, 1997. Emergency clause provided: "It is hereby found and determined by the General Assembly that Act 1211 of 1995 established the procedure for all state boards and commissions to follow regarding reimbursement of expenses and stipends for board members; that this act amends various sections of the Arkansas Code which are in conflict with the Act 1211 of 1995; and that until this cleanup act becomes effective conflicting laws will exist. Therefore an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved

nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 1997, No. 795, § 6: July 1, 1997. Emergency clause provided: "It is found and determined by the Eighty-First General Assembly that the appropriate reimbursement of travel expenses borne by employees of the State of Arkansas should be provided for and that the provisions of this Act are necessary for proper fiscal administration. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 1398, § 37: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 2001, No. 739, § 4: Became law without the Governor's signature. Noted July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that various changes in law are needed for the institutions of higher education including the authorization of additional positions due to additional funds received other than general revenue for various programs and additional vehicles to maintain efficient operations of campuses. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the

public peace, health and safety shall become effective on July 1, 2001."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2001, No. 1669, § 38: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2005, No. 1869, § 29: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas, that changes in law are needed for the institutions of higher education including the authorization of additional vehicles to maintain efficient operations of campuses. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2005, No. 2123, § 38: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1,

2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2007, No. 711, § 2: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that various changes in law are needed for the institutions of higher education, including the authorization of additional vehicles to maintain efficient operations of campuses; and that this act is necessary because the use of the vehicles is to begin at the onset of fiscal year 2008. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1255, § 42: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2007 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2007."

Acts 2013, No. 949, § 8: July 1, 2013. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2013 is essential to the operation of the

agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2013 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2013."

Acts 2013, No. 1393, § 9: July 1, 2013. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that various laws have been enacted since the passage of the Revenue Classification Law which have changed or created various revenues collected by the State, and that this amendment to the Revenue Classification Law is necessary in order to reflect the various taxes, licenses, fees and other revenues levied and collected for the support of and use by State Government as they currently exist and from which appropriations which become effective July 1, 2013 have been made by the Eighty-Ninth General Assembly. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013."

Acts 2015, No. 1271, § 10: Apr. 8, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that institutions of higher education need additional vehicles to maintain efficient operation of the institutions; that the number of vehicles authorized under current law is insufficient; and that this act is immediately necessary to ensure that an institution of higher education may access the number of vehicles that the institution determines is necessary for efficient operation of the campus. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is

overridden, the date the last house overrides the veto.”

Acts 2016, No. 140, § 17: July 1, 2016. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2016 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2016 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2016.”

Acts 2016, No. 141, § 15: July 1, 2016. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2016 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2016 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2016.”

Identical Acts 2016 (3rd Ex. Sess.), Nos. 2 and 3, § 128: July 1, 2016.

19-4-901. Rules and regulations generally.

The Chief Fiscal Officer of the State shall promulgate rules and regulations with respect to travel and travel allowances and prescribe the forms and procedures for reporting, approving, and paying such travel allowances for all officers and employees of the state government or for other persons who are authorized to carry out official duties in connection with the business of the state.

History. Acts 1973, No. 876, § 16; A.S.A. 1947, § 13-342.

19-4-902. Authorization for travel.

(a)(1) The responsibility for authorizing travel, or any expenses in connection therewith, shall be placed upon the board or commission in charge or upon the administrative head of each state agency.

(2) No travel expenses shall be authorized or allowed without the approval of the board, commission, or administrative head of any agency.

(b) It shall be the responsibility of the administrative head of any agency to keep on file in the place of business of the agency, subject to audit, copies of all supporting documents and required receipts for expenses incurred in connection with the travel authorizations and allowances for persons traveling in behalf of the agency.

History. Acts 1973, No. 876, § 16; A.S.A. 1947, § 13-342; Acts 2001, No. 1453, § 24.

19-4-903. Standard reimbursements and special authorizations — Definitions.

(a)(1) Except for special authorization by the Chief Fiscal Officer of the State, reimbursement for meals and lodging while traveling on official business of the state shall not exceed the maximum rates as prescribed by the Federal Travel Directory published by the United States General Services Administration.

(2) Requests for special authorization shall be limited to those rare occasions where unusual circumstances may cause the existing rates to be inadequate and shall be set out in writing in such detail as shall be required in the state travel procedures and shall be executed in behalf of each individual traveler for each special authorized occasion. Provided however, that requests for special authorization by employees of institutions of higher education shall be subject to the approval of the chief executive officer of the institution and not the Department of Finance and Administration.

(3) Under such emergency conditions as shall be determined by the Governor, the limitations of this subsection with respect to meals and lodging may be waived or modified.

(b)(1) As used in this subsection, “state-owned motor vehicle” means a motor vehicle purchased or leased by:

- (A) The State of Arkansas;
- (B) The office of a constitutional officer of the State of Arkansas;
- (C) A constitutionally independent agency or commission; and
- (D) A state-supported institution of higher education.

(2)(A) Unless otherwise provided by law, reimbursement for the use of privately owned motor vehicles while traveling on official business for the state shall not exceed the allowable rate of the Internal Revenue Service per mile for business use of privately owned motor vehicles.

(B) A state agency director may authorize reimbursement for travel expenses for meals, lodging, and private automobile or airplane usage at amounts less than that established under the authority of this section.

(C) The Chief Fiscal Officer of the State by regulation may establish procedures and the rate for reimbursing individuals for the use of privately owned airplanes while traveling on official business for the state.

(3)(A)(i) Any employee of the State of Arkansas who utilizes, but whose job does not require the state employee to utilize, a state-owned motor vehicle for transportation to or from his or her permanent residence from or to his or her official station on a daily basis shall reimburse the fund from which the operating expenses of the state-owned motor vehicle are paid at the same rate authorized by

the state agency director of the agency employing the state employee for reimbursements for private automobile usage under subdivision (b)(2)(B) of this section.

(ii) As used in subdivision (b)(3)(A)(i) of this section, "state employee":

(a) Means an employee of a state agency, board, commission, department, or state-supported institution of higher education; and

(b) Includes a constitutional officer and an employee of a constitutional officer.

(B) All state-owned motor vehicles or state-leased motor vehicles shall be for official business use only.

(c) The Chief Fiscal Officer of the State shall promulgate rules and regulations to implement the provisions of this subchapter.

History. Acts 1973, No. 876, § 16; 1974 (1st Ex. Sess.), No. 16, § 1; 1977, No. 462, § 1; 1979, No. 890, § 1; 1985, No. 365, § 7; A.S.A. 1947, § 13-342; Acts 1987, No. 81, § 1; 1991, No. 1222, §§ 1, 2; 1997, No. 795, § 1; 2011, No. 1021, § 1.

Amendments. The 2011 amendment inserted present (b)(1) and redesignated former (b)(1) and (2) as present (b)(2) and (3); in (b)(3)(A)(i), inserted "state" preceding "employee to utilize" and "state-owned" preceding "motor vehicle", and

substituted "same rate authorized by the state agency director of the agency employing the state employee for reimbursements for private automobile usage under subdivision (b)(2)(B) of this section" for "rate of fifteen cents (15¢) per mile for each mile, or portion thereof, in excess of ten (10) miles each way"; added (b)(3)(A)(ii); and substituted "motor vehicles or state-leased motor vehicles" for "or leased vehicles" in (b)(3)(B).

19-4-904. Exempt persons and agencies.

(a)(1) The limitations of this subchapter relating to travel regulations shall not be applicable to:

(A) Except as provided in § 19-4-903(b), the constitutional or elective officials and their employees; or

(B) Official guests of the state.

(2) The provisions of this subchapter shall not be used to supersede or set aside the provisions of law providing for fixed allowances, established amounts for per diem, or to special travel privileges provided by law for specific purposes when the allowances exceed those authorized in this subchapter.

(b)(1) Personal reimbursement will not be allowed to any state official, state employee, or any other person traveling on official business for expenses covering personal entertainment, flowers, valet service, laundry and cleaning, or other personal expenses, as those expenses shall be defined in the state travel regulations. All such persons shall be required to submit their travel reimbursement requests upon forms prescribed by the Department of Finance and Administration, itemized in such detail as shall be necessary to carry out the purposes and intent of this section.

(2) The tip reimbursement amount shall not exceed fifteen percent (15%) of the meal amount expended.

(3) The total reimbursement for meals and tips shall not exceed the maximum rates prescribed by the Financial Management Guide published by the Office of Accounting of the Department of Finance and Administration.

(c) The cost of meals, lodging, and mileage of state employees who are designated by a supervisor or agency director to attend official or special board meetings or other functions recognized as being in the performance of their official duties may be paid either as reimbursement to the employee or on direct billing, in the case of meals and lodging, subject to approval of the superior.

(d) It is recognized that within the state-supported institutions of higher education there exists an obligatory inherent cost of providing travel expenses for a group or number of students who, when accompanied by those who instruct the students in the fundamentals of a competitive sport and direct team strategy, must travel and be recognized as a cohesive unit representing not only their institution, but exemplifying the State of Arkansas in their behavior, attitudes, interests, presentation, and conduct. In these circumstances the payment of group travel expenses, including those of students and employees, may be authorized as follows:

(1) Meals and lodging;

(2) Transportation;

(3) Entertainment, within reasonable limits, to ease the pressure on students of their objectives;

(4) Costs of group activities, including gratuities, laundry, cleaning, and favors; and

(5) Other personal expenses to be paid only from auxiliary funds not inconsistent with standards, rules, regulations, or prohibitions established by recognized national or state governing associations pertaining to the respective students and employees and the institutions they are representing.

History. Acts 1973, No. 876, § 16; 1981, No. 741, § 3; 1985, No. 365, § 7; A.S.A. 1947, § 13-342; Acts 1997, No. 250, § 174; 2007, No. 715, § 1; 2011, No. 1021, § 2.

Amendments. The 2011 amendment rewrote (a).

CASE NOTES

Cited: Clark v. State, 308 Ark. 84, 824 S.W.2d 345 (1992).

19-4-905. State-owned motor vehicles generally.

(a) All state-owned motor vehicles which are purchased under the authority of the Chief Fiscal Officer of the State shall be licensed in such manner so as to identify each vehicle as state property.

(b) The Chief Fiscal Officer of the State shall provide a special license plate suitable for all state-owned motor vehicles and shall establish

procedures for the purpose of supplying information on all state-owned motor vehicles, both those which are purchased and those which are sold, traded in, or otherwise disposed of.

(c) The Chief Fiscal Officer of the State shall make rules and regulations for obtaining the required license plates and for returning the plates when the vehicles are disposed of and shall notify all state agencies of procedures to be followed.

(d) Each agency shall be required to pay the regular license fee for the special state property license plate in the manner prescribed by the Department of Finance and Administration.

(e) In the event the best interests of the state would be served by not displaying a special tag, such as in police work, an exception to the provisions of this section may be obtained only upon the written approval of the Governor.

History. Acts 1973, No. 876, § 16;
A.S.A. 1947, § 13-342.

19-4-906. Motor vehicle restrictions and authorizations.

(a) None of the funds appropriated for the various state agencies, authorities, boards, commissions, departments, and institutions of higher education listed below shall be used to purchase, lease for over thirty (30) days, operate, repair, or provide services for more than the maximum number of passenger motor vehicles as set out in this section, except in an emergency as proclaimed by the Governor. Passenger motor vehicles are defined as those licensed for highway use, including, but not limited to, automobiles, trucks, and vans. Mileage reimbursement for employees' utilization of their personal automobiles shall not be deemed to be included in this restriction.

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(001)	Arkansas Abstracters' Board	0
(002)	Administrative Office of the Courts	3
(003)	Adv. Council for Vo-Tech Education [abolished]	2
(004)	Arkansas State Board of Chiropractic Examiners	0
(005)	Arkansas Board of Hearing Instrument Dispensers	0
(006)	Arkansas Board of Podiatric Medicine	0
(007)	Department of Finance and Administration — Building Authority Division	22

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(008)	Arkansas Bureau of Standards	34
(009)	Arkansas Cemetery Board	0
(010)	Arkansas Code Revision Commission	0
(011)	Arkansas Commission on Law Enforce- ment Standards of Training	15
(012)	Arkansas Crime Information Center	11
(013)	Arkansas Department of Aeronautics	1
(014)	Arkansas Department of Emergency Man- agement	15
(015)	Arkansas Department of Environmental Quality	57
(016)	Arkansas Development Finance Authority	3
(017)	Arkansas Economic Development Council	31
(018)	Arkansas Fire Protection Licensing Board	0
(019)	Arkansas Forestry Commission	396
(020)	Arkansas Geological Survey	18
(021)	Arkansas State Archives	3
(022)	Arkansas Livestock and Poultry Commis- sion	81
(023)	Arkansas Manufactured Home Commis- sion	3
(024)	Arkansas Motor Vehicle Commission	5
(025)	Arkansas Natural Resources Commission	8
(026)	Arkansas Northeastern College	26
(027)	Arkansas Psychology Board	0
(028)	Arkansas Public Employees' Retirement System	5
(029)	Arkansas Public Service Commission	27
(030)	Arkansas Real Estate Commission	3
(031)	Arkansas School for Mathematics, Sci- ences, and the Arts	14
(032)	Arkansas School for the Blind	8
(033)	Arkansas School for the Deaf	14
(034)	Arkansas Science and Technology Author- ity [abolished]	1
(035)	Arkansas Social Work Licensing Board	0
(036)	Arkansas Soybean Promotion Board	0
(037)	Arkansas Spinal Cord Commission	3

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(038)	Arkansas State Board of Architects, Land- scape Architects, and Interior Designers	0
(039)	Arkansas State Board of Dental Examin- ers	1
(040)	Arkansas State Board of Landscape Archi- tects [abolished]	0
(041)	Arkansas State Board of Massage Therapy [abolished]	0
(042)	Arkansas State Board of Nursing	1
(043)	Arkansas State Board of Pharmacy	1
(044)	Arkansas State Board of Public Accoun- tancy	0
(045)	Arkansas State Board of Registration for Foresters	0
(046)	Arkansas State Board of Registration for Professional Soil Classifiers	0
(047)	Arkansas State Board of Sanitarians	0
(048)	Arkansas State Department of Health Building Commission [abolished]	0
(049)	Arkansas State Game and Fish Commis- sion	400
(050)	Arkansas State Highway and Transporta- tion Department	43
(051)	Arkansas State Highway and Transporta- tion Department	2,300
(052)	Arkansas State Highway and Transporta- tion Department — (NOAA)	0
(053)	Arkansas State Highway Employees' Re- tirement System	0
(054)	Arkansas State Library	29
(055)	Arkansas State Medical Board	0
(056)	Department of Arkansas State Police	725
(057)	Arkansas State University	131
(058)	Arkansas State University — Beebe	32
(059)	Arkansas State University — Mountain Home	12
(060)	Arkansas State University — Newport	21
(061)	Arkansas State University System	9
(062)	Arkansas Student Loan Authority	2

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(063)	Arkansas Teacher Retirement System	4
(064)	Arkansas Tech University	70
(065)	Arkansas Waterways Commission	1
(066)	Black River Technical College	14
(067)	Board of Corrections	6
(068)	Board of Examiners in Speech-Language Pathology and Audiology	0
(069)	Burial Association Board	2
(070)	Commission on Water Well Construction	2
(071)	Contractors Licensing Board	1
(072)	Cossatot Community College of the Uni- versity of Arkansas	20
(073)	Department of Arkansas Heritage	11
(074)	Department of Correction	254
(075)	Department of Education	10
(076)	Department of Finance and Administra- tion — Alcoholic Beverage Control Division	22
(077)	Department of Finance and Administra- tion — Alcoholic Beverage Control Division — Administration Division	1
(078)	Department of Finance and Administra- tion — Management Services Division	44
(079)	Department of Finance and Administra- tion — Racing Division	1
(080)	Department of Finance and Administra- tion — Revenue Division	168
(081)	Department of Health	111
(082)	Department of Higher Education	2
(083)	Department of Human Services	444
(084)	Department of Information Services	7
(085)	Department of Labor	9
(086)	Department of Parks and Tourism	187
(087)	Department of Workforce Services	27
(088)	Dept. of Education — National Migrant Student Record Transfer System [abol- ished]	1
(089)	Dept. of Education — Vo-Tech Division	22
(090)	Dept. of Education — Vo-Tech Schools	280

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(091)	Dept. of Veterans Affairs and the Arkansas Veterans' Home	11
(092)	Disabled Veterans Service Office	0
(093)	East Arkansas Community College	13
(094)	Educational Television Commission	14
(095)	Health Services Permit Agency	1
(096)	Henderson State University	45
(097)	Liquefied Petroleum Gas Board	4
(098)	Arkansas State University Mid-South	15
(099)	National Park College	17
(100)	North Arkansas College	30
(101)	Northwest Arkansas Community College	20
(102)	Office of the Prosecutor Coordinator	0
(103)	Oil and Gas Commission	17
(104)	College of The Ouachitas	10
(105)	Ozarka College	12
(106)	Phillips Community College of the University of Arkansas	27
(107)	Pulaski Technical College	25
(108)	Arkansas Revenue Department Building Commission	0
(109)	Rich Mountain Community College	12
(110)	SAU-Tech — Camden	15
(111)	SAU-Tech — Arkansas Environmental Training Academy	6
(112)	SAU-Tech — Arkansas Fire Training Academy	22
(113)	South Arkansas Community College	20
(114)	Southeast Arkansas College	10
(115)	Southern Arkansas University — Magnolia	46
(116)	State Athletic Commission	0
(117)	State Bank Department	22
(118)	State Board of Barber Examiners	0
(119)	State Board of Collection Agencies	0
(120)	Cosmetology Technical Advisory Committee	0
(121)	State Board of Embalmers and Funeral Directors	0

Item No.	Agency, Authority, Board, Commission, or Institution of Higher Education	Maximum Authorized Number of Passenger Motor Vehicles in any Year
(122)	State Board of Licensure for Professional Engineers and Professional Surveyors	0
(123)	State Crime Laboratory	15
(124)	State Department for Social Security Administration Disability Determination	3
(125)	State Insurance Department	6
(126)	State Military Department	20
(127)	State Plant Board	30
(128)	State Securities Department	5
(129)	University of Arkansas at Fayetteville	605
(130)	University of Arkansas at Fort Smith	39
(131)	University of Arkansas at Little Rock	75
(132)	University of Arkansas at Monticello	64
(133)	University of Arkansas at Pine Bluff	75
(134)	University of Arkansas Community College at Batesville	10
(135)	University of Arkansas Community College at Hope	20
(136)	University of Arkansas Community College at Morrilton	16
(137)	University of Arkansas for Medical Sciences	105
(138)	University of Central Arkansas	100
(139)	Arkansas Veterans' Child Welfare Service	0
(140)	Veterinary Medical Examining Board	0
(141)	War Memorial Stadium Commission	3
(142)	Workers' Compensation Commission	25

(b)(1) The General Assembly recognizes that, in some cases, motor vehicles are donated to educational institutions and agencies primarily for use in automotive repair and maintenance courses and in instructional programs for truck operators and that such motor vehicles are not normally used for other purposes by the institutions and agencies and should not be included in the maximum number of authorized passenger vehicles prescribed for such institutions and agencies in this section.

(2)(A) Therefore, motor vehicles donated to educational institutions and agencies primarily for use in programs of instruction in automotive maintenance and repair, in operator training, and in related instructional programs shall not be included for the purpose of

determining the number of vehicles authorized for any such institutions or agencies.

(B) The provisions of this section shall not be applicable to these motor vehicles.

(c)(1) The Department of Human Services is exempt from the provisions of this section.

(2) The Department of Human Services may purchase vehicles utilizing federal funds and the appropriate state matching funds required.

History. Acts 1983, No. 490, §§ 1, 2; 1985, No. 649, § 44; 1985, No. 888, §§ 22, 23; A.S.A. 1947, §§ 13-342.1, 13-342.3; Acts 1987, No. 921, § 19; 1989, No. 790, § 1; 1989 (1st Ex. Sess.), No. 252, § 9; 1993, No. 447, § 9; 1997, No. 540, § 40; 1997, No. 948, § 3; 1999, No. 646, § 56; 1999, No. 1164, § 156; 1999, No. 1398, § 28; 2001, No. 739, §§ 2, 3; 2001 No. 1669, § 29; 2001, No. 1800, § 2; 2005, No. 1869, §§ 1-28; 2005, No. 2123, § 31; 2007, No. 186, § 3; 2007, No. 711, § 1; 2007, No. 1255, § 35; 2009, No. 1334, § 34; 2013, No. 949 § 5; 2013, No. 1393, § 1; 2015, No. 1271, §§ 1-9; 2016, No. 140, § 10; 2016, No. 141, § 10; 2016 (3rd Ex. Sess.), No. 2, § 123; 2016 (3rd Ex. Sess.), No. 3, § 123.

A.C.R.C. Notes. As the result of an apparent markup error, the amendment of this section by Acts 2009, No. 1334, § 34, made it appear as if Item No. (119) of subsection (a) was being changed to Item No. (137) of subsection (a). However, the 2009 amendment had no effect on Item No. (119) of subsection (a) and instead changed the maximum authorized number of passenger motor vehicles in any year in Item No. (137) of subsection (a) from 94 to 99.

Identical Acts 2016 (3rd Ex. Sess.), Nos. 2 and 3, § 1, provided:

“(a) The General Assembly finds:

“(1) State government provides vital functions that impact the lives of Arkansas citizens on a daily basis;

“(2) While these functions are important, it is equally important to ensure that state government operates efficiently and effectively to eliminate unnecessary spending of tax dollars and provide timely

and quality services to Arkansas citizens; and

“(3) Issues such as the administrative organization of a governmental entity, the appointment structure of a governmental entity's governing board, and extraneous duties assigned to governmental entities hamper the operation of state government and result in unnecessary expenses and delays in the provision of state services.

“(b) It is the intent of this act to amend provisions of law applicable to certain agencies, task forces, committees, and commission to promote efficiency and effectiveness in the operations of state government as a whole.”

Amendments. The 2013 amendment by No. 949 substituted “39” for “29” in (a)(130).

The 2013 amendment by No. 1393 substituted “College of The Ouachitas” for “Ouachita Technical College” in (a)(104).

The 2015 amendment, in the table in (a), increased the numbers in column “Maximum Authorized Number of Passenger Motor Vehicles in any Year” for item numbers (058), (059), (060), (064), (066), (093), (098), (099), (100), (111), (114), (129), and (137).

The 2016 amendment by No. 140 substituted “Arkansas State University Mid-South” for “Mid-South Community College” in (a)(098).

The 2016 amendment by No. 141 substituted “National Park College” for “National Park Community College” in (a)(099).

The 2016 (3rd Ex. Sess.) amendment by identical acts Nos. 2 and 3 substituted “State Archives” for “History Commission, Department of Parks and Tourism” in (a)(021).

19-4-907. Motor vehicle records.

The Chief Fiscal Officer of the State may direct all state agencies to maintain records with respect to all state-owned motor vehicles and may require that the agencies file reports on the vehicles covering the operating costs thereof.

History. Acts 1973, No. 876, § 16;
A.S.A. 1947, § 13-342.

SUBCHAPTER 10 — OIL COMPANY CREDIT CARDS

SECTION.

19-4-1001. Definition.

19-4-1002. Daily allowances, etc., not affected.

19-4-1003. [Repealed.]

19-4-1004. [Repealed.]

SECTION.

19-4-1005. Responsibility for use.

19-4-1006. Rules — Records.

19-4-1007. No use of other credit cards.

19-4-1008. Revolving funds for expenses.

Effective Dates. Acts 1979, No. 676, § 9: Apr. 2, 1979. Emergency clause provided: "It is hereby determined by the Arkansas General Assembly that in order to provide for the proper accounting of services received by the State of Arkansas through the use of credit cards that the use of credit cards be restricted to oil company credit cards solely. Therefore an emergency is hereby declared to exist and that this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after the date of its passage and approval."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency

is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 656, § 10: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that proper and effective management requires that changes to the finance and accounting laws of the state begin on the first day of the fiscal year; that the changes being made are important to the financial well being of the state particularly during the difficult financial climate the state is currently facing; and that this act is immediately necessary to allow for the finance and accounting changes to go into effect on the first day of the fiscal year for the proper and effective management of this state. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2003."

19-4-1001. Definition.

As used in this subchapter, the term "credit cards" means only those credit cards issued to state agencies, boards, or commissions for which the state agencies, boards, or commissions assume responsibility for payment.

History. Acts 1979, No. 676, § 1; A.S.A. 1947, § 12-2378; Acts 2003, No. 656, § 2.

19-4-1002. Daily allowances, etc., not affected.

This subchapter in no way changes the maximum daily allowance for meals and lodging authorized in this chapter for an individual traveling on official state business within or beyond the borders of this state, nor does it change any special authorizations, exemptions, or limitations set forth in this chapter.

History. Acts 1979, No. 676, § 2; A.S.A. 1947, § 12-2378.1.

19-4-1003. [Repealed.]

Publisher's Notes. This section, concerning eligibility for the use of oil company credit cards by state employees, was

repealed by Acts 2003, No. 656, § 3. The section was derived from Acts 1979, No. 676, § 3; A.S.A. 1947, § 12-2378.2.

19-4-1004. [Repealed.]

Publisher's Notes. This section, concerning requests for the use of oil company credit cards by state employees, was

repealed by Acts 2003, No. 656, § 4. The section was derived from Acts 1979, No. 676, § 5; A.S.A. 1947, § 12-2378.4.

19-4-1005. Responsibility for use.

(a) The responsibility for ensuring that only authorized expenditures are paid for by use of state credit cards for which the state agency assumes responsibility for payment and the collection for any unauthorized expenditures which may occur rests with the board, commission, or administrative head in charge of the agency.

(b) The Chief Fiscal Officer of the State shall not be liable for any unauthorized expenditures through the use of state credit cards for which the state agency assumes liability for payment.

History. Acts 1979, No. 676, § 5; A.S.A. 1947, § 12-2378.4; Acts 2003, No. 656, § 5.

19-4-1006. Rules — Records.

The Chief Fiscal Officer of the State shall:

(1) Promulgate rules with respect to obtaining and utilizing credit cards in payment of products and services;

(2) Prescribe the procedures for reporting, approving, and paying for products and services purchased with credit cards; and

(3) Prescribe the necessary records to be maintained and the supporting documentation to be provided with each voucher presented for payment of charges resulting from the use of credit cards.

History. Acts 1979, No. 676, § 4; A.S.A. 1947, § 12-2378.3; Acts 2009, No. 251, § 11.

19-4-1007. No use of other credit cards.

(a) If it is determined by the Chief Fiscal Officer of the State to be essential to enable an agency, board, or commission to effectively carry out its responsibilities, the Chief Fiscal Officer of the State may authorize an agency, board, or commission, or certain employees thereof, to use state credit cards for which the state agency assumes liability for payment, under rules and regulations as may be prescribed by the Chief Fiscal Officer of the State.

(b) No credit cards shall be used except those approved by the Chief Fiscal Officer of the State.

History. Acts 1979, No. 676, § 6; A.S.A. 1947, § 12-2378.5; Acts 2003, No. 656, § 6.

19-4-1008. Revolving funds for expenses.

(a)(1) The Chief Fiscal Officer of the State is authorized to promulgate appropriate rules and regulations authorizing state agencies, boards, commissions, and institutions of higher education to establish revolving funds which shall be within such limitations as the Chief Fiscal Officer of the State may prescribe or to make advances of expense funds for authorized travel by officials and employees of state agencies, boards, commissions, and institutions of higher education whose travel is in conjunction with institutionally sponsored events or programs. The advanced funds shall be reimbursed by the individual borrowing the funds from moneys to the individual upon filing an authorized expense account in connection with the travel.

(2) These funds shall be used to make advances of expense funds for authorized travel by officials and employees of state agencies, boards, commissions, and institutions of higher education whose travel is in conjunction with institutionally sponsored events or programs.

(3) These funds shall be reimbursed by the individual borrowing the funds from moneys to the individual upon filing his or her authorized expense account in connection with his or her travel.

(b) The regulations may authorize the state agency, board, commission, or institution of higher education to require the employee to file an agreement authorizing the agency to recover any amounts advanced for travel expense purposes from the amounts claimed and allowed the employee or student as reimbursement for actual expenses incurred, to recover them from the next or future salary payments to the employee, or add them to the receivables account of the student.

History. Acts 1979, No. 676, § 6; A.S.A. 1947, § 12-2378.5; Acts 1995, No. 1258, § 1; 2001, No. 1453, § 26.

SUBCHAPTER 11 — APPROVAL OF EXPENDITURES

SECTION.

- 19-4-1101. Examination and approval required.
- 19-4-1102. [Repealed.]
- 19-4-1103. Responsibilities of agency heads.
- 19-4-1104. Duty to examine and approve.
- 19-4-1105. Examination and approval generally.

SECTION.

- 19-4-1106. Erroneous or improper payments.
- 19-4-1107. Supporting documents generally.
- 19-4-1108. Retention of documents.
- 19-4-1109. Procurement contracts.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Acts 1997, No. 14 contained a preamble which read: "WHEREAS, the public employees retirement system is not able to maximize interest earnings capability under the current system of processing vouchers for retirees; and

"WHEREAS, it is the intent of this act to allow the public employees retirement system to process retiree benefit vouchers in a manner which will improve the interest earnings capability of their funds; and

"WHEREAS, the acceptable proposed method of financing public employees retirement funds will require the auditor of state to issue paper or electronic warrants

for retiree benefits without regard to balances in the state treasury funds, but the state treasurer shall have sufficient balances on hand in order to redeem these warrants."

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 486, § 6: Mar. 18, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 623, § 3: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that there is an immediate need to establish a more responsive and responsible State government and to establish executive authority in those areas in which executive responsibility presently lies, with a consequent saving of unnecessary administrative expenses for the taxpayers. Therefore, an emergency is hereby declared to exist, and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being

necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1985, No. 324, § 6: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1985 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1985 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1989, No. 402, § 7: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that current State accounting and budgetary procedures cause considerable expense to and place undo restrictions on Institutions of Higher Education; that the recovery of general revenue fund balances from the Vocational-Technical Schools and the State Scholarship Assistance Grants Program restrict educational opportunities for the citizens of this State; and that the provisions of this Act will remedy such situations. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 21, § 6: Feb. 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that certain provisions of previous enactments of the Arkansas General Assembly providing for the preexpenditure voucher examination and approval of cash funds of the various State Agencies were not incorporated into the Arkansas Code of 1987 Annotated; that such provisions are vitally necessary in order to ensure that the expenditure of

Cash Funds are processed in such a manner as to protect the financial integrity of the State; and that this Act will restore such previous enactments of law. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1997, No. 860, § 10: Mar. 27, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that no appropriation has been provided by the General Assembly for the implementation of amendment 74 to the Arkansas Constitution and that the distribution of the property taxes to be received by the State Treasurer must begin as soon as possible so that local school districts are not harmed. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1999, No. 714, § 5: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that the effective fiscal administration of the retirement systems covered by this act will be aided by the implementation of the act; and that for the effective administration of this act, it should become effective at the same time as the beginning of the State's fiscal year. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 656, § 10: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that proper and effective management requires that changes to the finance and accounting laws of the state begin on the first day of the fiscal year; that the changes being made are important to the financial well being of the state particularly during the difficult financial climate the state is currently facing; and that this act is immediately necessary to allow for the finance and accounting changes to go into effect on the first day of the fiscal year for the proper and effective management of this state. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2003."

Acts 2005, No. 1149, § 2: Mar. 18, 2005. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the vouchers written on the Arkansas District Judge Retirement System should be paid at the time of presentment upon certification of the Chief Fiscal Officer of the State that funds are available; and that the expenses of the Arkansas District Judge Retirement System are a just expense of the state that must be paid. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2007, No. 177, § 15: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that this bill affects the structure of the Arkansas District Judge Retirement System and the Arkansas Public Employees' Retirement System and the ideal time to make revisions to the retirement systems is at the beginning of the state's fiscal year. Therefore, an emergency is declared to exist and this act being necessary for the preservation of public peace, health, and safety shall become effective on July 1, 2007."

19-4-1101. Examination and approval required.

(a) The expenditure of all funds deposited into the State Treasury shall be subject to examination and approval in the manner provided for by this subchapter before the proposed expenditure is approved for payment from such funds.

(b) Funds of state agencies which are not required by law to be deposited into the State Treasury shall be subject to the procedures as required by § 19-4-801 et seq.

(c) The Legislative Auditor shall have authority, in connection with any examination of the fiscal activities of any agency, to audit any of the funds of the agency.

History. Acts 1973, No. 876, § 15; 341; Acts 1991, No. 21, § 2; 2001, No. 1979, No. 833, §§ 6, 7; A.S.A. 1947, § 13-1453, § 27.

19-4-1102. [Repealed.]

Publisher's Notes. This section, concerning exemption from the preexpenditure voucher examination, was repealed by Acts 2001, No. 1453, § 28. The section

was derived from Acts 1979, No. 623, § 1; A.S.A. 1947, § 13-341.1; Acts 1989, No. 402, § 1.

19-4-1103. Responsibilities of agency heads.

(a) It shall be the responsibility of each executive head of a state agency to establish adequate internal administrative procedures and controls to ensure prompt and accurate payment of obligations in order to promote good public relations and to take advantage of all available discounts. It shall also be the responsibility of each executive head of a state agency to establish adequate administrative procedures to ensure that all financial transactions of the agency are posted in the state's financial management system in accordance with procedures established by the Chief Fiscal Officer of the State.

(b) It shall also be the responsibility of the agency head to establish a system of pre-audit within his or her agency to ensure that checks and vouchers, before being released by the agency, are prepared in accordance with all applicable purchasing and fiscal laws, rules, and regulations by performing the following functions. He or she shall determine that:

(1) Services, materials, supplies, and equipment received comply with specifications indicated on purchase documents;

(2) Quantities received, as being indicated on the invoice, agree with those shown on the receiving report;

(3) Unit prices agree with those indicated on the purchase documents;

(4) The extensions and footings of the invoice are correct;

(5) The voucher or check is prepared in sufficient time to take advantage of all available discounts being offered;

(6) Sufficient appropriation and funds are available for payment of the obligation; and

(7) The obligation was incurred in conformity with all purchasing and fiscal laws.

(c) It shall also be the responsibility of the agency head to establish that:

(1) Every voucher for a proposed disbursement is approved by the bonded disbursing officer of the agency issuing the voucher or by his or her authorized agent;

(2) An appropriation has been made to cover the proposed disbursement and that there is sufficient balance remaining in the appropriation account and in the fund against which it is drawn to ensure that the voucher can be converted into a valid warrant;

(3) The proposed disbursement has been drawn on the proper voucher form and the name and address of the disbursing agency and the name and address of the vendor or payee is properly identified on the voucher form;

(4) The proposed voucher is prepared in accordance with the established general accounting procedures relating to appropriation titles and codes and the proposed transactions are identified and classified in accordance with the administrative regulations on the subject; and

(5) The voucher for the proposed disbursement is accompanied by proper supporting documentation, as evidence that the indebtedness has been incurred and that the amount for which the voucher is written corresponds with such evidence.

History. Acts 1973, No. 876, § 15; 1979, No. 833, §§ 6, 7; A.S.A. 1947, § 13-341; Acts 2001, No. 1453, § 29.

19-4-1104. Duty to examine and approve.

It shall be the duty of the Chief Fiscal Officer of the State to design the state's financial management system to provide reasonable assurances that financial transactions conform to the provisions of law and regulation. He or she shall not be required to pass upon the propriety of any financial transaction if it is found to conform to the provisions of this subchapter. However, the Chief Fiscal Officer of the State may perform examinations of transactions to determine the propriety of the transactions in conformity with applicable laws and regulations.

History. Acts 1973, No. 876, § 15; A.S.A. 1947, § 13-341; Acts 2001, No. 1453, § 30.

19-4-1105. Examination and approval generally.

Before any voucher for the disbursement of funds in the State Treasury is presented to the Auditor of State for the issuance of his or her warrant thereon, it shall be recorded in the state's financial management system in accordance with procedures established by the Chief Fiscal Officer of the State. The Auditor of State shall have the

authority to perform an examination, under the procedures established in this section, as he or she deems advisable before issuing his or her warrant in the payment of the voucher.

History. Acts 1973, No. 876, § 15; 1985, No. 324, § 2; A.S.A. 1947, § 13-341; Acts 2001, No. 1453, § 31.

Cross References. Arkansas State Highway Employees' Retirement System Fund, § 19-5-918.

19-4-1106. Erroneous or improper payments.

The responsibility for recovery of erroneous or improper payments shall be with the state agency head or the bonded disbursing officer, or his or her designated bonded assistant; the Chief Fiscal Officer of the State, the Auditor of State, or the Treasurer of State shall not be liable under their surety bonds for any erroneous or improper payments so made.

History. Acts 1973, No. 876, § 15; A.S.A. 1947, § 13-341.

19-4-1107. Supporting documents generally.

Supporting documents for the disbursement of state funds shall include the following:

(1) In connection with purchasing procedure, the Chief Fiscal Officer of the State shall prescribe and define the necessary documents and other evidence which shall be for the purpose of determining whether the proper purchasing procedures have been complied with;

(2)(A) In all instances when the evidences of indebtedness are represented by vendors' invoices, the agency shall retain in the permanent file of the business office of the agency the original invoice and corresponding documentation in accordance with procedures established by the Chief Fiscal Officer of the State.

(B) In those instances when the daily transactions with vendors are numerous, such as in the case of retail service station purchases, the Chief Fiscal Officer of the State may prescribe the use of monthly statements from the vendors as supporting documents for the vouchers;

(3) In connection with printing contracts provided for by the Arkansas Constitution and laws of this state, the supporting documents shall be those prescribed by the Auditor of State or by the Department of Finance and Administration as appropriate;

(4)(A) In connection with the laws or regulations governing travel, when individuals are reimbursed for expenses incurred for travel in connection with their official duties, the supporting papers shall be the forms or statements of such expenses prescribed by the Chief Fiscal Officer of the State.

(B) In the case of per diem or other expenses established by law, the disbursing officer shall attach to the vouchers issued in payment of such allowances a citation of his or her authority for making such payments;

(5)(A) Any indebtedness or expense incurred in connection with an approved resolution of any state board or commission shall be made a part of the permanent minutes of the board or commission.

(B) Copies of the resolution or minutes authorizing any indebtedness or expense shall be attached to the vouchers issued in payment of any indebtedness or expense; and

(6)(A)(i) The Chief Fiscal Officer of the State shall prescribe the forms of the vouchers to be used and the procedure to be followed in making payments in instances when the General Assembly has authorized grants:

(a) To public schools, public welfare recipients, counties, and municipalities;

(b) For other purposes specifically provided for by law;

(c) For payments made to individuals under retirement systems; and

(d) For income tax refunds.

(ii) The Chief Fiscal Officer of the State may review all disbursements to determine that the disbursements are issued in accordance with their respective appropriations and that there are sufficient funds to cover all the payments.

(B) In the case of vouchers written upon the Public School Fund for state equalization aid, the Auditor of State shall process warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available from general revenues available for distribution or from other sources for the benefit of the Public School Fund with which to pay the warrants when they are presented for payment.

(C) In the case of payments made to welfare recipients under the welfare laws of this state, the approved list of welfare recipients may be certified directly to the Auditor of State, who shall approve the issuance of warrants upon certification by the Chief Fiscal Officer of the State that funds are available from general revenues available for distribution or from other sources for the benefit of the Department of Human Services Grants Fund Account of the Department of Human Services Fund with which to pay the warrants when they shall be presented for payment.

(D) In the case of vouchers written upon the Arkansas Public Employees' Retirement System, the Arkansas Local Police and Fire Retirement System, the State Police Retirement System, the Arkansas Judicial Retirement System, and the Arkansas Teacher Retirement System funds for retiree benefits, the Auditor of State shall process paper or electronic warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available from the Arkansas Public Employees' Retirement System, the Arkansas Local Police and Fire Retirement System, the State Police Retirement System, the Arkansas Judicial Retirement System, and the Arkansas Teacher Retirement System funds with which to pay the warrants when they shall be presented for payment.

(E) In the case of vouchers written upon the Uniform Tax Rate Trust Fund, the Auditor of State shall process warrants to pay the vouchers upon certification by the Chief Fiscal Officer of the State that funds are available for the benefit of the Uniform Tax Rate Trust Fund with which to pay the warrants when they shall be presented for payment.

(F) In the case of vouchers written upon specific funds receiving federal funding, according to the Cash Management Improvement Act of 1990, Pub. L. No. 101-453, Oct. 24, 1990, 104 Stat. 1058, agreement, the Auditor of State shall process warrants and the Treasurer of State shall redeem the warrants presented for payment upon notification by the Chief Fiscal Officer of the State that the state agency director has certified to the Chief Fiscal Officer of the State that:

(i) A federal fund transfer request has been completed and accepted by the federal funding source; and

(ii) Federal funds will be transferred for the benefit of the state fund to pay the warrants.

History. Acts 1973, No. 876, § 15; 1977, No. 486, § 4; A.S.A. 1947, § 13-341; Acts 1997, No. 14, § 1; 1997, No. 860, § 4; 1999, No. 391, § 38; 1999, No. 714, § 1; 2001, No. 1453, § 32; 2003, No. 656, § 7; 2005, No. 1149, § 1; 2007, No. 177, § 5.

U.S. Code. The Cash Management Improvement Act of 1990, Pub. L. 101-453, Oct. 24, 1990, 104 Stat. 1058, referred to in this section, is codified as 31 U.S.C. §§ 6501, 6503, and 3335.

19-4-1108. Retention of documents.

(a) The original evidences of indebtedness, including documents prepared in connection with purchasing procedure, and all original contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other original supporting papers shall be retained in the permanent file of the business office of each state agency. These documents shall be kept in a safe place subject to audit and shall not be destroyed until authorization is given for their destruction by the Legislative Auditor.

(b) With the approval of the Legislative Auditor, a state agency may retain evidences, to satisfy record retention policies, of indebtedness and other contracts, invoices, statements, receipts, petty cash tickets, bank statements, cancelled checks drawn upon bank accounts, and other supporting papers by microform or a form of stored images in a computer system or other form of computer technology in lieu of retaining the originals of such documents.

History. Acts 1973, No. 876, § 15; A.S.A. 1947, § 13-341; Acts 1997, No. 541, § 2; 2001, No. 1453, § 33.

19-4-1109. Procurement contracts.

Each state agency which is authorized by law or under the purchasing procedures of this state to enter into contracts for the procurement of property, commodities, or services shall keep on file in their respective places of business copies of these contracts for public inspection or audit and shall make a copy of any such contract available to the Chief Fiscal Officer of the State when so required by him or her.

History. Acts 1973, No. 876, § 15; A.S.A. 1947, § 13-341; Acts 2001, No. 1453, § 34.

SUBCHAPTER 12 — DISBURSEMENT OF PUBLIC FUNDS

SECTION.

- 19-4-1201. Disbursing officers.
- 19-4-1202. Designation of disburser.
- 19-4-1203. Disbursing agents.
- 19-4-1204. Bond required.
- 19-4-1205. Signature or facsimile.
- 19-4-1206. Duties generally.

SECTION.

- 19-4-1207. Duty to monitor finances.
- 19-4-1208. [Repealed.]
- 19-4-1209. Compliance with other laws.
- 19-4-1210. Revenues insufficient to meet appropriations.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the

execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the

intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... ”

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: “It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973.”

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: “It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979.”

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: “It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993.”

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly that proper and effective management requires that changes to the state’s finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

19-4-1201. Disbursing officers.

(a) For the purpose of compliance with the provisions of this subchapter, the following shall be designated as disbursing officers:

- (1) The executive head of each state department;
- (2) The executive head, or superintendent, of each state institution; and
- (3) The executive secretary of each board or commission having such an officer.

(b) The board having charge of any institution may designate any other full-time employee to act instead of the executive head, and the executive head of any other agency may designate any other full-time employee to act in his or her stead.

(c) All these disbursing officers shall be required to furnish bond to the state in the manner provided by law.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340.

A.C.R.C. Notes. The operation of this section was suspended by adoption of a

self-insured fidelity bond program for state officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The subsection may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-4-1202. Designation of disburser.

(a) In the event appropriations are made available to a state agency or to a nongovernmental agency or activity and no disbursing officer is provided for by law, the Chief Fiscal Officer of the State and the Auditor of State shall designate a person to act as disbursing officer and fix the amount of bond for such purposes.

(b) In the event that the General Assembly enacts legislation that provides for more than one (1) disbursing officer from a fund or fund account and there are insufficient funds available to finance all appropriations made therein, the Chief Fiscal Officer of the State shall certify the amount of funds and appropriations to be made available for each disbursing officer.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340; Acts 1993, No. 1073, § 17.

19-4-1203. Disbursing agents.

In the event the executive head of any state agency shall designate some full-time employee to act as his or her agent in the disbursement of funds under his or her control, then that agent may act without furnishing additional bond if the executive head of that agency shall notify the Chief Fiscal Officer of the State and the Auditor of State in writing of such designation.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340; Acts 2001, No. 1453, § 35.

19-4-1204. Bond required.

(a) The disbursement of any funds in the State Treasury, of federal funds granted to the state or any state agency, of bank funds of any state agency, of trust funds of any state agency, or of any other special funds belonging to any state agency shall be done only by a bonded official or bonded employee in the manner prescribed by law.

(b) Each disbursing officer or disbursing agent shall be required to furnish bond in the penal sum required by law or, in the absence of any law on the subject, in an amount fixed by the Chief Fiscal Officer of the State and the Auditor of State with a corporate surety company authorized to do business in this state and conditioned upon the faithful performance of his or her duties and for the proper accounting for all funds received and disbursed by him or her.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340.

A.C.R.C. Notes. The operation of subsection (b) of this section was suspended

by adoption of a self-insured fidelity bond program for state officers, officials, and employees, effective July 20, 1987, pursuant to § 21-2-701 et seq. The subsection

may again become effective upon cessation of coverage under that program. See § 21-2-703.

19-4-1205. Signature or facsimile.

The original copy of all checks drawn in connection with the disbursement of public funds for which the disbursing officer is responsible shall bear the manual signature of the disbursing officer or his or her authorized agent, or may contain or bear a mechanically produced facsimile signature of the disbursing officer or his or her authorized agent. Where the Chief Fiscal Officer of the State has determined that the executive head of a state agency has established adequate internal administrative procedures and controls pursuant to law, which determination shall be made only after the Chief Fiscal Officer of the State shall have consulted with the Legislative Auditor, he or she may grant an exemption from manual signatures to allow for a computer-produced digitized signature of the disbursing officer or his or her authorized agent.

History. Acts 1973, No. 876, § 14; Acts 1997, No. 1087, § 1; 2001, No. 1453, 1979, No. 833, § 5; A.S.A. 1947, § 13-340; § 36.

19-4-1206. Duties generally.

(a) The bonded disbursing officer for each state agency or the bonded disbursing officer for any regular or special fund provided for by the General Assembly shall be responsible and held accountable for the proper expenditure of the funds under his or her control.

(b) It shall be the responsibility and duty of each disbursing officer or agent to:

(1) Keep advised as to the availability of the appropriations and funds for which he or she is the disbursing officer and be informed as to the legality of and authority for any obligations which may be incurred before any disbursements are made;

(2) Keep advised as to the laws or administrative regulations relating to general accounting procedures and restrictions for the disbursement of funds; and

(3) Certify that:

(A) Any disbursements which he or she may make are in accordance with the terms of any applicable contracts, purchasing procedure, or other authority;

(B) The services have been performed or the goods received; and

(C) The vendor or payee is entitled to the amount set forth in the check or voucher.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340.

19-4-1207. Duty to monitor finances.

It shall be the duty and responsibility of the head of the agency for which appropriations are authorized and of the agency's disbursing officer to:

(1) Be cognizant at all times of the resources available, including applicable fund balances, revenues, and other income, for financing the appropriations authorized by the General Assembly;

(2) See that no obligations shall be incurred which cannot be lawfully discharged from funds appropriated or available from other sources when they become due and payable; and

(3) Not operate the agency during any fiscal year from the then-current fiscal year's available resources at a level of operations that would require for the succeeding fiscal year funds in addition to those already authorized by the General Assembly.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340; Acts 2001, No. 1453, § 37.

19-4-1208. [Repealed.]

Publisher's Notes. This section, concerning quarterly allotment procedure, was repealed by Acts 2001, No. 1453, § 38. The section was derived from Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340.

19-4-1209. Compliance with other laws.

The disbursement of funds authorized by the General Assembly shall be limited to the appropriations and the funds made available for the support of such appropriations. The restrictions of the Arkansas Procurement Law, § 19-11-201 et seq., the Uniform Classification and Compensation Act, § 21-5-201 et seq., the Revenue Stabilization Law, § 19-5-101 et seq., and regulations promulgated by the Department of Finance and Administration authorized by law shall be strictly complied with in the disbursement of the funds.

History. Acts 1973, No. 876, § 14; A.S.A. 1947, § 13-340.

19-4-1210. Revenues insufficient to meet appropriations.

(a) The disbursements of funds shall be subject to the controls of the procedures authorized by this subchapter, other acts of the General Assembly, and rules and regulations established by the Department of Finance and Administration.

(b) In the event that during any fiscal year the governmental revenues available to the state or a state agency are not sufficient to cover the appropriations made by the General Assembly from such revenues, then:

(1) The bonded disbursing officer for each agency shall be responsible and held accountable for the incurring of any obligations and disbursements of any funds in behalf of the agency for which he or she acts as disbursing officer. It shall be his or her duty to keep advised as to the amount of governmental revenues available for the operation of his or her agency. Each such disbursing officer is prohibited from incurring any obligations in excess of the funds made available by this chapter and other laws providing revenues for any such agency, and all such disbursing officers shall be subject to the restrictions and limitations of this chapter;

(2) The Chief Fiscal Officer of the State shall exercise the powers of his or her office to enforce the fiscal laws of the state to prohibit deficit spending and to promulgate rules and regulations which will require that all agencies comply with such fiscal laws. He or she may require, whenever he or she deems necessary, a financial report from any agency. If any such financial report or any other available information of any agency which has appropriated funds or an agency which has both state and bank funds shall reveal that the agency is in financial distress, then he or she may direct that all of the funds of the agency, including any bank funds, shall be subject to approval under the provisions of this chapter;

(3) If during any year it is determined that the proposed disbursements exceed the amount approved for that year, then, upon direction of the Chief Fiscal Officer of the State, necessary reductions in proposed disbursements shall be made;

(4) If, in accomplishing the necessary reductions in disbursements, it shall be required to reduce the salaries of employees, the reductions shall be made in proportion to existing salaries, and the reductions shall be made in the salaries of all employees, including administrators and directors;

(5) The Chief Fiscal Officer of the State is directed to withhold all distributions of special and general revenues as prescribed in this chapter and in the Revenue Stabilization Law, § 19-5-101 et seq., at any time that a state agency fails to comply with the restrictive provisions of this chapter; and

(6) It is provided that the creditors of any agency shall have first consideration in connection with disbursement of the funds of the agency. If the funds of any agency become depleted to an extent that the creditors cannot be paid from funds on hand or which will become available during the same fiscal year, the Chief Fiscal Officer of the State shall direct the agency to stop incurring obligations until the funds on hand and the funds estimated to become available are sufficient to meet all such obligations.

History. Acts 1973, No. 876, § 14;
A.S.A. 1947, § 13-340; Acts 2001, No.
1453, § 39.

SUBCHAPTER 13 — MONITORING FOR DEFICIT SPENDING

SECTION.

- 19-4-1301. Legislative intent and purpose.
 19-4-1302. Provisions supplemental.
 19-4-1303. Exemptions.
 19-4-1304. Failure to conform to directives and mandates.

SECTION.

- 19-4-1305. Failure to perform duties.
 19-4-1306. Procedures for monitoring agency expenditures and fiscal operations.

Effective Dates. Acts 1983, No. 781, § 7: Mar. 24, 1983. Emergency clause provided: "It is hereby found and determined by the General Assembly that due to the decline in projected revenue collections, and in view of the economic recession that has drastically reduced the growth in revenues required for the operation of essential services of government, that immediate steps must be taken to invoke rigid fiscal restraints to assure that essential governmental services and programs are operated on an orderly basis without creating circumstances that would make it necessary to discontinue or severely curtail the level of essential services of government during prolonged periods of time, and that the immediate passage of this Act is necessary to accomplish such purposes. Therefore, an emergency is hereby declared to exist and this Act, being immediately necessary for the preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly that proper and effective management requires that changes to the state's finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Identical Acts 2009, Nos. 605 and 606, § 27: Mar. 25, 2009. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of the State of Arkansas overwhelmingly approved the

establishment of lotteries at the 2008 General Election; that lotteries will provide funding for scholarships to the citizens of this state; that the failure to immediately implement this act will cause a reduction in lottery proceeds that will harm the educational and economic success of potential students eligible to receive scholarships under the act; and that the state lotteries should be implemented as soon as possible to effectuate the will of the citizens of this state and implement lottery-funded scholarships as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015, No. 218, § 34: Feb. 26, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the stability of the Arkansas Scholarship Lottery is critical to the success of the Arkansas Academic Challenge Scholarship Program; that changes to the operational structure of the lottery are needed to improve the creditability and function of the lottery; and that this act is immediately necessary to ensure that the transition of lottery administration is as undistruptive as possible. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor

vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is

vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

19-4-1301. Legislative intent and purpose.

(a) This subchapter is intended to be an addition to the provisions of the General Accounting and Budgetary Procedures Law, § 19-4-101 et seq., and other fiscal laws of this state. This subchapter is enacted for the purpose of imposing additional duties and responsibilities upon the Chief Fiscal Officer of the State to monitor state expenditures and financial obligations in order to assure that all state agencies, programs, and services plan and use the funds provided or made available for the support of the essential services of government within their respective jurisdictions. This monitoring shall be done without incurring obligations or commitments which would exhaust the available funds within a time frame of less than twelve (12) months or which would create deficits.

(b) The General Assembly is cognizant of the economic recession that has reduced the growth of state revenues that are available for the operation of many of the programmed commitments or expansions of services of government. By this subchapter the General Assembly intends to strengthen the responsibilities and duties of the Chief Fiscal Officer of the State to provide for the planned and orderly, yet rigid, enforcement of the various laws of this state designed to protect against deficit spending.

(c) It is further the intent and purpose of this subchapter to mandate that all public officials, administrators, and employees charged with the responsibility of administering and disbursing state funds be held strictly accountable for the administration of the programs under their jurisdiction. Those officials, administrators, and employees shall periodically reevaluate and modify, if necessary, the various programs and services under their respective jurisdiction to assure the orderly providing of the greatest possible level of essential services and programs on a regular twelve-month basis, within the limitation of the funds available.

(d) The General Assembly further recognizes that many agencies may have to evaluate and curtail projected or planned program expansions. Many agencies may also have to exercise options to reduce the levels of existing services or program commitments to keep the projected expenditures for such programs or services within the limitations of funds estimated to be available therefor, as provided in this subchapter. It is the intention of the General Assembly that each state agency review its ongoing obligations and services and make the necessary adjustments to provide the greatest possible level of essential services commensurate with the funds available on a year-round, twelve-month basis.

History. Acts 1983, No. 781, § 1; A.S.A. Department of Finance and Administration, § 19-1-201 et seq.
1947, § 13-374.

Cross References. Fiscal duties of

19-4-1302. Provisions supplemental.

This subchapter is intended to be supplemental and in addition to the fiscal laws of this state and shall repeal only such laws and parts of laws as are specifically in conflict with it.

History. Acts 1983, No. 781, § 5; A.S.A.
1947, § 13-378.

19-4-1303. Exemptions.

Funds disbursed by the Arkansas State Highway and Transportation Department, the Arkansas State Game and Fish Commission, and the Office of the Arkansas Lottery and the funds appropriated in the general appropriation bill provided for in Arkansas Constitution, Article 5, § 30, shall be exempt from this subchapter.

History. Acts 1983, No. 781, § 6; A.S.A. 1947, § 13-379; Acts 2009, No. 605, § 17; 2009, No. 606, § 17; 2015, No. 218, § 16. **Amendments.** The 2015 amendment substituted "Office of the Arkansas Lottery" for "Arkansas Lottery Commission".

19-4-1304. Failure to conform to directives and mandates.

(a) If a state agency shall fail or refuse to conform to the directives and mandates of the Chief Fiscal Officer of the State to restrict or curtail its financial obligations or program commitments as intended by this subchapter, the agency head or members of the board or commission responsible therefor may be guilty of misfeasance in office or employment and may be removed from office by appropriate legal proceedings.

(b) The fact that it may be necessary for an agency to reduce existing levels of services in order to conform to orders or directives of the Chief Fiscal Officer of the State, as intended by this subchapter, shall not be lawful justification for failure to conform thereto.

History. Acts 1983, No. 781, § 3; A.S.A.
1947, § 13-376.

19-4-1305. Failure to perform duties.

If the Chief Fiscal Officer of the State fails to perform his or her duties as mandated under the provisions of this subchapter and within the time limitations set forth in it, he or she shall be guilty of misfeasance of his or her office and may be removed from office in the manner provided by law.

History. Acts 1983, No. 781, § 4; A.S.A.
1947, § 13-377.

19-4-1306. Procedures for monitoring agency expenditures and fiscal operations.

(a) In addition to the powers and duties provided under this chapter and other fiscal laws of the state, the Chief Fiscal Officer of the State shall invoke additional procedures to assure that all state agencies are operated on a planned and orderly basis of essential services within the limitations of funds available.

(b) In furtherance of the purposes of this subchapter, the Chief Fiscal Officer of the State shall institute the following additional procedures and controls:

(1) At least thirty (30) days prior to the commencement of each fiscal year, the Chief Fiscal Officer of the State shall make studies for the purpose of estimating the anticipated amount of general and special revenues to be made available for distribution under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq., and for the support of agencies which derive their support from special revenues, for such fiscal year or such fiscal quarter, or for any calendar month if he or she deems it necessary. In addition, the Chief Fiscal Officer of the State shall compute the estimated amount of general revenues that will be available for distribution to the respective State Treasury accounts in accordance with the respective percentage distributions of general revenues authorized under the provisions of the Revenue Stabilization Law, § 19-5-101 et seq. It shall be the duty of each agency head responsible for administering special revenues or federal funds to notify the Chief Fiscal Officer of the State of any unusual events which would adversely affect the estimate of the moneys received upon which the agency is operating. Such notification shall be given immediately upon knowing of the existence of such events by agency heads;

(2) Upon completion of revenue estimates for each fiscal year or each fiscal quarter, or monthly if deemed necessary, the Chief Fiscal Officer of the State shall prepare schedules reflecting the estimated amount of general revenues to be available for distribution to the State Treasury funds and accounts for each of the agencies which share in the distribution of general revenue funds of the state, either in whole or in part. In addition, the Chief Fiscal Officer of the State may require the preparation of estimates from the administering agency or prepare estimates of the anticipated amount of special revenues to be available for distribution to those agencies which receive support from special revenues, from both general and special revenues, or from cash funds or other sources;

(3) After preparing the estimates and schedules for each fiscal year, fiscal quarter, or month, the Chief Fiscal Officer of the State shall review the annual operations budgets of each agency. The Chief Fiscal Officer of the State shall institute such controls as he or she deems necessary to modify or restrict the level of approved expenditures that may be incurred by each agency to assure that sufficient funds will be available to maintain a minimum level of essential services and

programs by each agency without undue interruption or curtailment of the level of programs and essential services provided for any extended period during each fiscal year or which might create circumstances that would institute deficit spending to meet the obligations or services in excess of the funds available for the support thereof, as provided by law; and

(4) If the Chief Fiscal Officer of the State, in reviewing the annual operations budgets of any state agency, determines that the level of operations thereof or the projected commitment thereof is being operated in a manner that would impose serious curtailment of essential services or would create circumstances of deficit spending, then he or she shall immediately notify the head of the agency responsible for the operation of such services as to the curtailments and controls that should be instituted to bring the level of operations or services within the necessary fiscal restraints recommended by the Chief Fiscal Officer of the State.

(c) A copy of each directive issued pursuant to subdivision (b)(4) of this section shall be furnished to the Governor, to the Legislative Council, and to the Legislative Joint Auditing Committee.

History. Acts 1983, No. 781, § 2; A.S.A. 1947, § 13-375; Acts 2001, No. 1453, § 40.

SUBCHAPTER 14 — CONSTRUCTION OF BUILDINGS AND FACILITIES

SECTION.

- 19-4-1401. Notice required.
- 19-4-1402. Contracts to be filed.
- 19-4-1403. Agencies exempted.
- 19-4-1404. Forces employed.
- 19-4-1405. Bidding procedure — Definition.
- 19-4-1406. [Repealed.]
- 19-4-1407. Method of financing.
- 19-4-1408. Matching funds.
- 19-4-1409. Use of other funds.

SECTION.

- 19-4-1410. Completion of contracts.
- 19-4-1411. Processing of payments.
- 19-4-1412. Fund balances.
- 19-4-1413. Projects constructed with private funds.
- 19-4-1414. [Repealed.]
- 19-4-1415. Projects exceeding five million dollars.
- 19-4-1416. Job order contracting — Definitions.

Cross References. Award of contracts for repairing, altering, or erecting buildings or other structures, § 22-9-201 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget

preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1977, No. 813, § 6: Mar. 28, 1977. Emergency clause provided: "It is hereby

found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1985, No. 365, § 15: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1987, No. 758, § 6: Apr. 7, 1987. Emergency clause provided: "It is hereby found and declared that because of the large volume of proposed construction by taxing agencies and the confusion that now exists on a large scale concerning the handling of Bidding Procedures, to the detriment of contractors, subcontractors, the taxing agencies and the public, that the clarification made by this act is immediately needed to eliminate said confusion and resulting harmful effects on the public peace, health, safety and welfare. By reason thereof, an emergency is declared to exist and this act being necessary for the immediate preservation of the public

peace, health and safety shall take effect and be in force and after its passage and approval.”

Acts 1997, No. 961, § 5: Mar. 31, 1997. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that present laws relating to construction of projects by public institutions of higher education may, where substantial private funding of such projects is provided, create unnecessary delay in the review and implementation of such projects to the potential detriment of the public institution of higher education resulting in increased cost of the project and discouragement of donors of private funds to support such projects. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

Acts 2001, No. 214, § 5: Feb. 12, 2001. Emergency clause provided: “It is found and determined by the General Assembly that an inconsistency in the laws regarding bid bonds exist and causes confusion for contractors of the state for public works projects. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly that proper and effective management requires that changes to the state’s finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly,

the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2001, No. 1626, § 2: Apr. 16, 2001. Emergency clause provided: “It is found and determined by the General Assembly that a more efficient management of funds available to state agencies and institutions of higher education may be accomplished by allowing solicitation, award and contracting for certain construction projects to be conducted in a manner which assures the timely, quality completion of the projects within the budget available; and that this legislation should take effect immediately to permit state agencies and public institutions of higher education utilizing the capital improvement project process and delivery method set forth in this legislation for the benefit of the agencies and institutions of higher education. Therefore, in order to further the operational efficiencies of state agencies and public institutions of higher education in construction of capital improvement projects, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

Acts 2005, No. 859, § 4: Mar. 15, 2005. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that requirements in plans and specifications which require bidders and suppliers to hold membership in certain professional organizations limit the number of eligible bidders and suppliers for projects; that by requiring bidders and suppliers to hold membership in professional organizations, an entity may increase the possibility of certain bidders and suppliers receiving projects, which is an inequitable outcome; and that the state of Arkansas and its citizens will benefit from enhanced competition for bidders and suppliers on

public construction projects. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Identical Acts 2009, Nos. 605 and 606, § 27: Mar. 25, 2009. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of the State of Arkansas overwhelmingly approved the establishment of lotteries at the 2008 General Election; that lotteries will provide funding for scholarships to the citizens of this state; that the failure to immediately implement this act will cause a reduction in lottery proceeds that will harm the educational and economic success of potential students eligible to receive scholarships under the act; and that the state lotteries should be implemented as soon as possible to effectuate the will of the citizens of this state and implement lottery-funded scholarships as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2009, No. 1405, § 57: Apr. 9, 2009. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of the State of Arkansas overwhelmingly approved the establishment of lotteries at the 2008 General Election; that the Eighty-seventh General Assembly adopted Acts 605 and 606 of 2009 that implemented lotteries and made corresponding revisions to the Arkansas Academic Challenge Scholarship Program; that this bill amends provisions of Acts 605 and 606 of 2009 pertaining to lotteries and the Arkansas Academic Challenge Scholarship

Program; and that the failure to immediately implement this act will cause a reduction in lottery proceeds that will harm the educational and economic success of potential students eligible to receive scholarships under the act. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015, No. 218, § 34: Feb. 26, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the stability of the Arkansas Scholarship Lottery is critical to the success of the Arkansas Academic Challenge Scholarship Program; that changes to the operational structure of the lottery are needed to improve the creditability and function of the lottery; and that this act is immediately necessary to ensure that the transition of lottery administration is as undistruptive as possible. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 153: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Building Authority, the Arkansas Science and Technology Authority, the Department of Rural Services, and the Division of Land Surveys of the Arkansas Agriculture Department are inefficiently structured; that this inefficient structuring causes an excessive and unnecessary cost to the taxpayers of the this state; and that this act is essential to alleviating that financial burden. Therefore, an emergency is declared to

exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015.”

19-4-1401. Notice required.

In all instances wherein the state has any interest whatsoever in construction work requiring bids, the notice provisions of §§ 22-9-201 — 22-9-204 shall be strictly complied with and observed. Nothing in this subchapter shall be construed to amend or repeal these statutes, except those emergency procedures provided by §§ 22-9-201 — 22-9-204.

History. Acts 1973, No. 876, § 22; A.S.A. 1947, § 13-348; Acts 1999, No. 776, § 3.

19-4-1402. Contracts to be filed.

(a) Executed counterparts of all contracts entered into by any state agency with respect to proposed projects for new improvements or major repairs or additions to existing buildings and facilities shall be approved by and filed with the Building Authority Division of the Department of Finance and Administration before the issuance of any vouchers making payments under the contract, unless the contract is exempted from the jurisdiction of the division by a law or a regulation promulgated under the Arkansas Administrative Procedure Act, § 25-15-201 et seq.

(b)(1) The boards of trustees of the University of Arkansas, Arkansas State University, University of Central Arkansas, Henderson State University, Arkansas Tech University, and Southern Arkansas University, respectively, are exempt from the requirements of this section requiring the filing of the contracts with the division.

(2) The governing boards of all other public institutions of higher education shall be exempt from the requirement for approval and filing of the contracts with the division:

(A) Upon approval of the Department of Higher Education; and

(B) If, prior to granting approval, the Department of Higher Education shall have reviewed and approved policies and procedures adopted by the governing boards of the public institutions of higher education with respect to bidding and construction of capital improvement projects.

(3) Nothing in this section shall prevent a public institution of higher education exempt under this subsection from entering into an agreement with the division to file its contracts with the division.

(c)(1) All contracts for new improvements or major repairs or additions to existing buildings and facilities under this subchapter shall include a project disclosure statement prepared by the agency, board, commission, or public institution of higher education.

(2) The disclosure statement shall provide the estimated timeline, scope, and cost of the total project.

(3) The disclosure statement shall not be construed as authorizing any:

(A) Additional work which is beyond the scope of the bid documents; or

(B) Payment exceeding the contract amount.

(d) Nothing in this section shall prohibit any agency, board, commission, or public institution of higher education from executing contract amendments.

History. Acts 1973, No. 876, § 22; 1977, No. 813, § 2; A.S.A. 1947, § 13-348; Acts 1997, No. 294, § 1; 2001, No. 214, § 1; 2001, No. 961, § 3; 2005, No. 2186, § 1; 2009, No. 193, §§ 1, 2; 2015 (1st Ex. Sess.), No. 7, § 10; 2015 (1st Ex. Sess.), No. 8, § 10.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 1, provided: "Transfer of the Arkansas Building Authority to the Department of Finance and Administration."

"(a)(1) The Arkansas Building Authority is transferred to the Department of Finance and Administration by a type 2 transfer under § 25-2-105.

"(2) For the purposes of this act, the Department of Finance and Administration shall be considered a principal department established by Acts 1971, No. 38.

"(b) All authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Department of Finance

and Administration, except as specified by this act.

"(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates, regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Director of the Department of Finance and Administration.

"(d) The members of the Arkansas Building Authority Council, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the council except as specified in this act.

"(e) The Arkansas Code Revision Commission shall make appropriate name changes in the Arkansas Code to implement this act."

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted "division" for "authority" throughout the section; and substituted "Building Authority Division of the Department of Finance and Administration" for "Arkansas Building Authority" in (a).

19-4-1403. Agencies exempted.

The provisions of this subchapter shall not be applicable to the State Highway Commission and the Arkansas State Highway and Transportation Department.

History. Acts 1973, No. 876, § 22; 1977, No. 813, § 2; A.S.A. 1947, § 13-348.

19-4-1404. Forces employed.

(a) Whenever any agency of the state shall determine to construct any buildings and facilities or to make any repairs or additions to existing buildings and facilities and there are funds available for these purposes, then the agency shall have the authority to undertake any

such project by the employment and use of its own forces, or by contract, or in part by its own forces and in part by contract, all as in its opinion shall be in the best interest of the state. For this purpose, the agency may employ architects.

(b) The provisions of this section shall not apply to any city, town, county, or school district within this state.

History. Acts 1973, No. 876, § 22;
A.S.A. 1947, § 13-348.

19-4-1405. Bidding procedure — Definition.

(a)(1)(A) After a state agency has caused the preparation and has approved plans and specifications, it shall then proceed to advertise for bids for the contemplated work by the publication of notice one (1) time each week for not less than two (2) consecutive weeks for projects over the amount of fifty thousand dollars (\$50,000), and shall proceed to advertise for bids one (1) time each week for not less than one (1) week for projects more than the quote bid and less than or equal to fifty thousand dollars (\$50,000).

(B)(i) This notice shall be published in a newspaper of general circulation published in the county in which the proposed improvements are to be made or in a trade journal reaching the construction industry.

(ii) The last insertion shall be not less than one (1) week prior to the date on which the bids are to be received.

(2) The notice shall:

- (A) Provide for the receipt of sealed bids;
- (B) Set forth the time and place in which the bids will be received;
- (C) Specify from whom copies of the plans and specifications and a draft of the proposed contract may be obtained for examination;
- (D) Contain the amount of the bid security; and
- (E) Contain such other information and requirements as, in the opinion of the state agency, may be necessary or desirable.

(b)(1) On the date and time fixed in the notice, the state agency shall open, tabulate, and compare bids, and award the contract to the lowest responsible bidder.

(2) However, the state agency shall have the right to reject any or all bids and to waive any formalities.

(c)(1) The successful bidder shall be required to furnish bonds to the State of Arkansas, with corporate guaranty or indemnity sureties on the bonds.

(2)(A) The bonds shall be both for the completion of the construction free of all liens and encumbrances, in an amount fixed by the Building Authority Division of the Department of Finance and Administration, and for the protection of the state agency and its members against all liability for injury to persons or damage to, or loss of, property arising, or claimed to have arisen, in the course of the work project, within limits fixed by the division.

(B) However, for projects undertaken by public institutions of higher education, the bonds shall be in an amount and within limits fixed by the governing board of the public institution of higher education.

(d)(1)(A) Every bid submitted on state agency construction contracts for projects over the amount of twenty thousand dollars (\$20,000) shall be void unless accompanied by a cashier's check drawn upon a bank or trust company doing business in this state or by a corporate bid bond and the agent's power of attorney as his or her authority.

(B) No bid security shall be required for projects under or equal to the amount of twenty thousand dollars (\$20,000).

(2) The bid security shall indemnify the public against failure of the contractor to execute and deliver the contract and necessary bonds for faithful performance of the contract.

(3) The bid security shall provide that the contractor or surety must pay the damage, loss, cost, and expense subject to the amount of the bid security directly arising out of the contractor's default in failing to execute and deliver the contract and bonds.

(4) Liability under this bid security shall be limited to five percent (5%) of the amount of the bid.

(e)(1)(A) When it is obvious from examination of the bid document that it was the intent of a bidder to submit a responsive bid and because of a scrivener's error, the bid, if accepted, would create a serious financial loss to the bidder, the Director of the Department of Finance and Administration may relieve the bidder from responsibility under his or her bond and may reject the bid.

(B) However, for projects undertaken by public institutions of higher education exempt from review and approval of the division, the chief executive officer of the public institution of higher education or his or her designee may relieve the bidder from responsibility under his or her bond and may reject his or her bid in the same manner and within the same period as allowed by the division.

(2) As used in this section, "scrivener's error" means:

(A) An error in the calculation of a bid which can be documented by clear and convincing written evidence and which can be clearly shown by objective evidence drawn from inspection of the original work papers, documents, or materials used in the preparation of the bid sought to be withdrawn; and

(B) In the case of a bid sought to be withdrawn, the bid was submitted in good faith and the mistake was due to a calculation or clerical error, an inadvertent omission, or a typographical error as opposed to an error in judgment.

(3)(A) To receive relief under subdivision (e)(1) of this section, the bidder must serve written notice to the director or to the chief executive officer or his or her designee of a public institution of higher education exempt from review and approval of the division any time after the bid opening, but no later than seventy-two (72) hours after receiving the intent to award, excluding Saturdays, Sundays, and holidays.

(B) Failure to make a withdrawal request within seventy-two (72) hours shall constitute a waiver by the bidder of the bidder's right to claim that the mistake in his or her bid was a scrivener's error.

(4) In the event the director or the chief executive officer or his or her designee of a public institution of higher education exempt from review and approval of the division has relieved the bidder from responsibility under his or her bond, action on the remaining bids should be considered as though the withdrawn bid had not been received.

(f)(1) A state agency shall not require in plans or specifications that a bidder or supplier:

(A) Hold membership in any professional or industry associations, societies, trade groups, or similar organizations;

(B) Possess certification from any professional or industry associations, societies, trade groups, or similar organizations as steel building fabricators; or

(C) Be endorsed by any professional or industry associations, societies, trade groups, or similar organizations.

(2) However, plans and specifications may include or reference standards adopted by professional or industry associations, societies, trade groups, or similar organizations.

History. Acts 1973, No. 876, § 22; 219, § 2; 2001, No. 214, §§ 2, 3; 2001, No. 1985, No. 365, § 11; A.S.A. 1947, § 13-961, §§ 4, 5; 2003, No. 364, §§ 4, 19; 2005, 348; Acts 1987, No. 758, § 1; 1995, No. No. 859, § 1; 2009, No. 193, §§ 3, 4. 1319, § 1; 1997, No. 1193, § 2; 1999, No.

19-4-1406. [Repealed.]

Publisher's Notes. This section, concerning concurrence by architects on the construction of buildings and facilities, was repealed by Acts 2003, No. 364, § 5.

The section was derived from Acts 1973, No. 876, § 22; 1977, No. 813, § 3; A.S.A. 1947, § 13-348.

19-4-1407. Method of financing.

(a) Before any state agency shall enter into any contract of employment with an architect or take any other affirmative action toward the construction or financing of any project as provided in this subchapter, it shall submit to the Chief Fiscal Officer of the State, in writing, a summary statement setting forth:

(1) A general description of the proposed project;

(2) Its estimated overall costs; and

(3) The method it proposes to use to finance its cost, which is to be a method of financing that must be approved by the Governor.

(b) After examining the method of financing and making such investigation as he or she shall deem necessary or advisable, the Chief Fiscal Officer of the State shall notify the agency, in writing, of his or her and the Governor's approval or disapproval of the method of financing the project. In the event of disapproval by the Chief Fiscal Officer of the State and the Governor, the agency may submit an

alternate plan of financing the project. In any event, no affirmative action shall be taken by the agency unless and until a method of financing shall be approved by the Governor and the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall have no authority to pass upon the need for any such construction, such authority being vested solely in the agency.

(c) The method of financing as required by this subchapter shall include estimated dates for commencing and completing the project. After the contracts for the project have been awarded, then the method of financing shall be amended to include the estimated dates of completion in accordance with the awarded contracts.

History. Acts 1973, No. 876, § 22; 1975, No. 985, § 1; A.S.A. 1947, § 13-348.

19-4-1408. Matching funds.

(a) In the event funds provided by the state for projects regulated in this subchapter are subject to matching provisions, the Chief Fiscal Officer of the State shall require in the proposed method of financing that all of the funds or approved grants available for the proposed project, including state, federal, and agency funds, shall be considered in connection with preliminary planning and the awarding of contracts in connection with the project.

(b) In those instances where construction projects utilize funds other than those deposited into the State Treasury, the Chief Fiscal Officer of the State shall prescribe the procedure for payments from all other funds made available to the agency.

History. Acts 1973, No. 876, § 22; A.S.A. 1947, § 13-348; Acts 2001, No. 1453, § 41.

19-4-1409. Use of other funds.

(a) No state agency for which appropriations have been made by the General Assembly for construction and improvements shall make any contract or incur any indebtedness payable from those appropriations unless and until there are sufficient funds on hand or, in the case of federal grants, until the grant has received final approval from the granting federal agency for the benefit of the state agency to pay for the proposed obligations under the contracts. However, any agency shall have the power to accept and use grants and donations and to use its unobligated cash income and other funds available to it for the purpose of supplementing appropriations for construction purposes.

(b) The appropriations and funds otherwise provided by the General Assembly for personal services, maintenance, and general operation of the agency shall not be used in connection with any proposed construction projects for which specific appropriations have been made by the General Assembly.

History. Acts 1973, No. 876, § 22;
A.S.A. 1947, § 13-348.

19-4-1410. Completion of contracts.

Upon completion of each contract awarded for the fulfillment of a project authorized by the General Assembly:

- (1) The affected state agency shall notify the Department of Finance and Administration of the culmination of the contract;
- (2) No further expenditures or obligations will be incurred; and
- (3) The unexpended and unobligated funds shall be impounded.

History. Acts 1973, No. 876, § 22;
1975, No. 985, § 1; A.S.A. 1947, § 13-348.

19-4-1411. Processing of payments.

(a)(1) When a contractor submits a properly prepared request for payment of work completed on state construction projects and the request for payment conforms with the provisions of the contract award and laws of the State of Arkansas, the following maximum time is allowed for the processing of the payment requests by the various parties involved, excluding time required for transmittal from one (1) party to another:

- (A) A design professional — five (5) working days;
- (B) A state agency or institution of higher education exempt from review and approval by the Building Authority Division of the Department of Finance and Administration — five (5) working days, including preparation of a voucher and submission for payment; and
- (C) The Department of Finance and Administration — five (5) working days.

(2) Should payment be contested by any of the parties listed in this subsection, it shall be the responsibility of the parties contesting the payment, within the time specified for processing payment, to notify the contractor involved that payment has been contested and reasons therefor.

(3) Should any of the parties listed in this subsection fail to properly process uncontested requests for payments within the time limits specified following date of receipt, a penalty of eight percent (8%) per annum of the amount of the request for payment shall be assessed against the parties responsible for the delay.

(b)(1) The Chief Fiscal Officer of the State shall establish procedures for monitoring payments to contractors. When it has been determined that payment processing has exceeded the time limits established in this section, the Chief Fiscal Officer of the State shall cause an investigation to be made for the purpose of determining the responsible parties and the amount of penalty to be paid.

(2) Penalties assessed for failure to comply with the provisions in this section shall be paid to the contractor by the parties responsible in accordance with procedures established by the Chief Fiscal Officer of the State.

History. Acts 1973, No. 876, § 22; § 4; 2001, No. 961, § 6; 2003, No. 364, 1977, No. 813, § 3; 1979, No. 833, § 9; § 6.
A.S.A. 1947, § 13-348; Acts 2001, No. 214,

19-4-1412. Fund balances.

(a) If, after the expiration date of the second biennial period for which funds have been appropriated for the benefit of any specific capital improvement project, there remains a balance of funds or appropriations, then such fund balances as may remain in the General Improvement Fund for the benefit of the capital improvement project shall be reallocated for the benefit of proposed new or existing capital improvement projects of the various state agencies as may be enacted.

(b) Nothing in this section shall be construed as to limit the authority of the General Assembly to appropriate funds for the benefit of any proposed new or existing capital improvement project of the various state agencies.

History. Acts 1973, No. 876, § 22;
1977, No. 641, § 1; A.S.A. 1947, § 13-348.

19-4-1413. Projects constructed with private funds.

(a) In the event funds from private sources are provided to a public institution of higher education for projects which exceed five million dollars (\$5,000,000) regulated in this subchapter sufficient to finance at least eighty percent (80%) of the estimated cost of the proposed project, excluding the cost of land, the provisions of this subchapter and of all other provisions of the Arkansas Code governing construction of public facilities, including, but not limited to, the provisions of §§ 22-9-101 and 22-9-103 and §§ 22-9-201 — 22-9-212 shall not be applicable to such projects, subject to the following:

(1)(A)(i) The governing board of the public institution of higher education shall have adopted a resolution and procedure setting forth the method by which the architect, engineer, construction manager, contractor, and major subcontractors are to be selected for the project.

(ii) The procedure shall include by appropriate public notice and solicitation the opportunity for qualified, licensed professionals to submit proposals and shall assure the design and completion of the project in an expeditious manner while adhering to high standards of design and construction quality.

(iii) Such procedures shall require a payment and performance bond in an amount determined by the governing board and shall provide for the manner in which the construction shall be managed and supervised.

(B) In selecting a contractor and other professionals for the projects, the governing board shall consider the experience of the person or firm in constructing similar projects, the record of the person or firm in timely completion of such projects, and other similar matters to assure that the person or firm will complete the project within the time and to the specifications set by the governing board;

(2)(A) Before the public institution of higher education shall enter into a contract with an architect, engineer, construction manager, or contractor for the design, construction, or financing of any project financed from private funds as provided in this section, it shall submit to the Chief Fiscal Officer of the State and the Legislative Council, in writing, a summary statement setting forth a general description of the proposed project, its estimated overall cost, and the method proposed to finance the cost, including a description of the sources and amount of private funds.

(B) The Chief Fiscal Officer of the State may forward a copy of this statement to the Building Authority Division of the Department of Finance and Administration and the Governor for information; and

(3) To enable a public institution of higher education to qualify under this subsection, the private funds shall be paid to the public institution of higher education or to a fund or foundation for the benefit of the public institution of higher education, and such funds may be represented in whole or in part by a written pledge or commitment from a donor, provided that the public institution of higher education shall assure itself of the financial stability of such donor to fulfill the pledge or commitment.

(b) Notwithstanding anything in this section to the contrary, the provisions of § 19-4-1405(f), § 22-9-301 et seq., §§ 22-9-401 — 22-9-404, § 22-9-501 et seq., § 22-9-601 et seq., and § 22-9-701 et seq. shall remain in full force and effect and shall not be affected by this section.

History. Acts 1997, No. 961, § 1; 2005, No. 859, § 2.

CASE NOTES

Constitutionality.

Arkansas Constitution, Art. 19, § 16, applied only to county contracts. Therefore, this section and § 19-4-1415, which allowed for state contracts to be let with-

out competitive bidding in certain circumstances, were not unconstitutional under § 16. *Gatzke v. Weiss*, 375 Ark. 207, 289 S.W.3d 455 (2008).

19-4-1414. [Repealed.]

Publisher's Notes. This section, concerning performance-based efficiency contracts, was repealed by Acts 2005, No.

1761, § 2. The section was derived from Acts 2001, No. 1547, § 1.

19-4-1415. Projects exceeding five million dollars.

(a) In the event funds from any sources are provided to state agencies for projects which exceed five million dollars (\$5,000,000), excluding the cost of land, the provisions of this subchapter and all other provisions of the Arkansas Code governing construction of public facilities, including, but not limited to, the provisions of § 22-9-201 et seq., at the election of state agencies or the institutions of higher education set forth in subdivision (b)(5) of this section shall not be

applicable to the projects if the selection and contracting process set forth in this section is followed.

(b)(1) No contract for projects between the state agency and the construction manager, general contractor, architect, or engineer shall be entered into without first obtaining approval of the Building Authority Division of the Department of Finance and Administration and review by the Legislative Council.

(2) The division shall have involvement in the selection and contract process from the project inception.

(3) There shall be separate contracts for design and construction services.

(4) The division shall have the authority to promulgate rules and regulations pertaining to the process for awarding and overseeing the contracts.

(5) The Board of Trustees of the University of Arkansas and the Board of Trustees of Arkansas State University shall be exempt from review and approval by the division and any regulations promulgated by it, provided that the Board of Trustees of the University of Arkansas and the Board of Trustees of Arkansas State University have adopted policies and procedures involving the awarding and oversight of the contracts for design and construction services.

(6) All procedures pertaining to the contracts shall provide, to the extent practicable, substantial uniformity between these institutions with respect to the policies and procedures to be followed.

(c)(1) For all projects contemplated or contracted for, the division shall:

(A) Review and approve the advertisement as stated in subsection (d) of this section, the scope of work, the site selection, funding review, and, to the extent available, all project drawings, plans, and specifications prior to any solicitation of proposals for the project;

(B) Conduct on-site observations of the construction project on a regular basis and maintain project records; and

(C)(i) Review and approve all contract amendments.

(ii) State agencies shall submit a summary of all contract amendments to the Legislative Council.

(2)(A) The institutions of higher education stated in subdivision (b)(5) of this section shall perform all duties and responsibilities stated in subdivision (c)(1) of this section under policies and procedures adopted by their governing boards.

(B) They shall submit a summary of all contract amendments to the Legislative Council.

(d)(1) The selection procedures for the construction manager, general contractor, architect, or engineer shall provide for solicitation for qualified, licensed professionals to submit proposals.

(2) The procedures shall assure the design and completion of the project in an expeditious manner while adhering to high standards of design and construction quality.

(3) The state agency and each institution of higher education stated in subdivision (b)(5) of this section shall:

(A) Publish notice of its intention to receive written proposals three (3) consecutive days in a newspaper of statewide distribution;

(B) Allow a minimum of ten (10) working days for the professionals to send letters or resumes in response to newspaper advertisement; and

(C) Provide additional means of notification, if any, as the state agency or institution of higher education stated in subdivision (b)(5) of this section shall determine is appropriate.

(e)(1)(A) A preselection committee, which shall be composed of no more than three (3) members from the state agency and two (2) members from the division, shall review the proposals.

(B) A preselection committee for institutions of higher education stated in subdivision (b)(5) of this section shall consist of at least three (3) members as determined by each of the institutions, and the members may be from the division.

(C) The preselection committee shall select a maximum of five (5) applicants and schedule interviews.

(D) The state agency or an institution of higher education as stated in subdivision (b)(5) of this section shall notify the finalists of their status.

(2)(A) The final selection committee shall be composed of the three (3) members from the state agency on the preselection committee.

(B) The final interviews shall be held at the time and date as designated by the final selection committee.

(C) Representatives of the division may attend the final selection meeting, but shall not vote in the final selection process.

(D) The final selection committee for institutions of higher education stated in subdivision (b)(5) of this section shall consist of at least three (3) members as determined by each of the institutions.

(E) Members of a preselection committee may also serve as members of the final selection committee of the institutions.

(F) In selecting a general contractor, construction manager, architect, or engineer, the state agency or institution of higher education as stated in subdivision (b)(5) of this section shall consider its established criteria which shall include, but are not limited to, the following:

(i) The experience of the professional or professionals in similar projects;

(ii) The record of the professional or professionals in timely completion of the projects with high quality workmanship; and

(iii) Other similar matters to determine that the professional or professionals will complete the project within the time and budget and to the specifications set by the state agency or institution of higher education as stated in subdivision (b)(5) of this section.

(3)(A) The final selection committee shall select or make a formal recommendation to its governing body of the professional or professionals which it determines to be in the best interest of the state.

(B) Contracts for architectural, engineering, and land surveying professional consultant services shall be negotiated on the basis of

demonstrated competence and qualifications for the type of services required and at fair and reasonable prices without the use of competitive bidding, and no rule or regulation shall inhibit the agency's authority to negotiate fees for the services.

(C) The final selection committee for the institutions of higher education as stated in subdivision (b)(5) of this section shall make a recommendation to its governing board or appropriate committee thereof of the professional or professionals which it determines to be in the best interest of the institution, and the governing board shall make the final decision and authorize the contract or contracts to be negotiated and awarded, unless it has delegated the action to a committee of the board.

(f)(1) Construction contracts for the projects shall not be entered into without a payment and performance bond in the amount of the contract and any amendments thereto and shall provide for the manner in which the construction shall be managed and supervised.

(2) All project architects and engineers shall be properly licensed in accordance with the Arkansas State Board of Architects, Landscape Architects, and Interior Designers and the State Board of Licensure for Professional Engineers and Professional Surveyors.

(3) The construction manager or general contractor shall be properly licensed by the Contractors Licensing Board.

(4)(A) All subcontractors on the project shall be properly licensed by the Contractors Licensing Board.

(B) Any person who is not considered a contractor under § 17-25-101 et seq. may continue to perform subcontracting work under the provisions of this subchapter.

(g)(1) To enable a state agency or an institution of higher education as stated in subdivision (b)(5) of this section to qualify under this section, the funds shall be paid to or for the benefit of the state agency or institution of higher education, or to a fund or foundation for the benefit of the state agency or institution of higher education.

(2) The funds may be represented in whole or in part by a written pledge or commitment from a donor, provided that the state agency or institution of higher education shall assure itself of the financial stability of the donor to fulfill the pledge or commitment.

(h) All projects constructed pursuant to this section, to the extent applicable, shall be in accordance and compliance with:

(1) Section 17-38-101 et seq., regulating plumbers;

(2) Section 17-33-101 et seq., regulating the heating, ventilation, air conditioning, and refrigeration industry;

(3) The Fire Prevention Act, § 12-13-101 et seq.;

(4) Section 12-80-101 et seq., regarding earthquake resistant design for public structures;

(5) Americans with Disabilities Act Accessibility Guidelines, 28 C.F.R. Part 36, Appx. A, adopted by the division; and

(6)(A) The minimum standards of the division and criteria pertaining to projects constructed under this section.

(B)(i) However, institutions of higher education as stated in subdivision (b)(5) of this section shall be exempt from these standards and criteria, provided that the institutions shall have adopted policies and procedures involving the awarding and oversight of contracts for projects under this section.

(ii) It is the intention of this section that all procedures adopted by these institutions pertaining to the contracts shall provide, to the extent practicable, substantial uniformity between these institutions with respect to the policies and procedures to be followed.

(iii) Notwithstanding anything in this subsection to the contrary, the provisions of §§ 19-4-1405(f), 19-4-1413, 19-11-801, 22-9-101, 22-9-103, 22-9-104, 22-9-212, 22-9-213, § 22-9-301 et seq., § 22-9-401 et seq., § 22-9-501 et seq., § 22-9-601 et seq., and § 22-9-701 et seq. shall remain in full force and effect and shall not be affected by this section.

History. Acts 2001, No. 1626, § 1; 2003, No. 364, § 7; 2003, No. 1315, § 2; 2005, No. 859, § 3; 2009, No. 193, § 5; 2009, No. 605, § 18; 2009, No. 606, § 18; 2009, No. 1405, § 26; 2015, No. 218, § 17; 2015 (1st Ex. Sess.), No. 7, §§ 11-13; 2015 (1st Ex. Sess.), No. 8, §§ 11-13.

A.C.R.C. Notes. Acts 2010, No. 256, § 7, provided: "CONSTRUCTION. The Board of Trustees of Henderson State University shall be included as an exempt institution related to projects exceeding five million dollars (\$5,000,000) provided that the institution shall have adopted policies and procedures involving the awarding and oversight of the contracts for design and construction services in compliance with State Law."

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 1, provided: "Transfer of the Arkansas Building Authority to the Department of Finance and Administration.

"(a)(1) The Arkansas Building Authority is transferred to the Department of Finance and Administration by a type 2 transfer under § 25-2-105.

"(2) For the purposes of this act, the Department of Finance and Administration shall be considered a principal department established by Acts 1971, No. 38.

"(b) All authority, powers, duties, functions, records, personnel, property, unex-

pected balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Department of Finance and Administration, except as specified by this act.

"(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates, regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Director of the Department of Finance and Administration.

"(d) The members of the Arkansas Building Authority Council, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the council except as specified in this act.

"(e) The Arkansas Code Revision Commission shall make appropriate name changes in the Arkansas Code to implement this act."

Amendments. The 2015 amendment by No. 218 deleted "and the Arkansas Lottery Commission" twice in (b)(5).

The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted "division" for "authority" throughout the section; and substituted "Building Authority Division of the Department of Finance and Administration" for "Arkansas Building Authority" in (b)(1).

CASE NOTES**Constitutionality.**

Arkansas Constitution, Art. 19, § 16, applied only to county contracts. Therefore, Ark. Code Ann. § 19-4-1413 and this section, which allowed for state contracts

to be let without competitive bidding in certain circumstances, were not unconstitutional under § 16. *Gatzke v. Weiss*, 375 Ark. 207, 289 S.W.3d 455 (2008).

19-4-1416. Job order contracting — Definitions.

(a) As used in this section:

(1) “Job order contracting” means the acquisition of contracting services using a selection method that requires contractors to submit qualifications and prices based on wage rates inclusive of fringes and burden, plus a pricing matrix for markups on materials and subcontractors; and

(2)(A) “On-call contracting” means the ability of the state agency or institution of higher education to continue to call upon the successful bidder to conduct additional construction services as required by the state agency or institution of higher education.

(B) The contractor shall be required to bid all subcontractor work, and the state agency or the institution of higher education shall receive and open the bids with the contractor present at the bid opening date.

(b) The state agency or the institution of higher education may supply all materials for the work with no additional markup if the materials may be purchased off state contracts at a lesser price than the contractor would be able to procure.

(c)(1)(A) After a state agency or institution of higher education has prepared appropriate scope documents and achieved appropriate reviews, it shall advertise for bids and award and file contracts for the contemplated work as identified in §§ 19-4-1401 — 19-4-1405.

(B) Additional work may be awarded based upon the initial bid within the fiscal year.

(2)(A) The bidder may not submit a multiplier representing estimated cost inflation as part of the formal bid process.

(B) The bid will represent the fixed price amount for the fiscal year.

(3) The most qualified bidder offering the best value for the state agency or the institution of higher education shall be selected to perform the construction services identified in the construction specifications.

(d)(1) Job order contracting bid awards:

(A) Shall not extend beyond one (1) fiscal year; and

(B) Shall not exceed:

(i) Seven hundred fifty thousand dollars (\$750,000) per construction job for the first year of the contract for state agencies and institutions of higher education with education and general appropriations beginning in the 2009 fiscal year and each fiscal year thereafter equal or exceeding ten million dollars (\$10,000,000); and

(ii) One hundred thousand dollars (\$100,000) per construction job for state agencies or institutions of higher education with education and general appropriations beginning in the 2009 fiscal year and each fiscal year thereafter of less than ten million dollars (\$10,000,000).

(2) However, reasonable extensions may be granted at the beginning of each new fiscal year not to exceed a total of four (4) years, if:

(A) The price remains mutually agreeable to the state agency or the institution of higher education and the contractor; and

(B) The quality of the work is satisfactory to the state agency or the institution of higher education.

(3) On or before the four-year threshold, the state agency or the institution of higher education shall bid the construction service to assure competitive opportunities and lowest cost circumstances.

(e)(1) Executed counterparts of a contract entered into by a state agency with respect to job order projects shall be approved by and filed with the Building Authority Division of the Department of Finance and Administration before the issuance of any vouchers making payments under the contract.

(2)(A) The boards of trustees of the University of Arkansas, Arkansas State University, University of Central Arkansas, Henderson State University, Arkansas Tech University, and Southern Arkansas University are exempt from the requirements of this section regarding the approval and filing of the contracts with the division.

(B)(i) With the exception of those boards of trustees listed in subdivision (e)(2)(A) of this section, the governing board of a public institution of higher education is exempt from filing the contracts with the division if it receives the approval of the Department of Higher Education.

(ii) Before granting approval, the department shall review and approve the policies and procedures regarding bidding and construction of capital improvement projects as adopted by the governing board of the public institution of higher education.

(3) A public institution of higher education that is exempt under this section may enter into an agreement with the division to file its contracts with the division.

History. Acts 2003, No. 1476, § 1; substituted “Seven hundred fifty thousand dollars (\$750,000)” for “Four hundred thousand dollars (\$400,000)” in 2009, No. 193, § 6; 2009, No. 206, § 1; 2013, No. 526, § 1.

Amendments. The 2013 amendment (d)(1)(B)(i).

SUBCHAPTER 15 — PROPERTY AND EQUIPMENT INVENTORY

SECTION.

19-4-1501. Uniform system of perpetual inventory.

SECTION.

19-4-1502. Duty to keep record.
19-4-1503. Transfer or sale.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and

the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

19-4-1501. Uniform system of perpetual inventory.

The Chief Fiscal Officer of the State shall prescribe and establish a uniform system of perpetual inventory for property and equipment with a central control being established and maintained in the department. In connection therewith, the Chief Fiscal Officer of the State shall:

(1) Prescribe the procedure of accounting and reporting for the sale, trade-in, exchange, discarding, junking, or other disposal of property and equipment and the system for receiving credit for lost, stolen, or damaged property and equipment. All state agencies shall be required to report promptly, upon forms approved by the Chief Fiscal Officer of the State, all such property or equipment disposed of, lost, or damaged;

(2) Require that the addition and disposition of all new property or equipment added, including purchase, trade-in, exchange, or transfer, or by constructing or making such property or equipment, shall be promptly reported upon such forms and in such detail as shall be required; and

(3) By regulation, distinguish between items of equipment, and consumable supplies or goods, and such minor tools, materials, and parts as shall be deemed by him or her to be expendable within a reasonable period of time. He or she may also prescribe that minor equipment costing less than some minimum amount shall not be included in the perpetual inventory.

History. Acts 1973, No. 876, § 26;
A.S.A. 1947, § 13-352; Acts 2001, No.
1453, § 42.

19-4-1502. Duty to keep record.

It shall be the responsibility of the executive head of each state agency to keep and maintain a record of all property of the agency, belonging to the State of Arkansas. The executive head of each agency shall be held accountable for all state property under his or her control and shall be responsible for keeping and maintaining a record of all the property.

History. Acts 1973, No. 876, § 26;
A.S.A. 1947, § 13-352.

19-4-1503. Transfer or sale.

The Chief Fiscal Officer of the State, in order to expedite the necessary work of any state agency or to eliminate duplication and promote economy and efficiency, may do the following:

(1) Transfer property and equipment, including furniture, fixtures, and any and all kinds of office equipment and supplies from one (1) agency to another if the property or equipment of the agency from which the transfer is made is not needed by the agency at the time of the transfer; or

(2) Sell surplus property and equipment of any agency at a reasonable fair value thereof as authorized by § 25-8-106.

History. Acts 1973, No. 876, § 26;
A.S.A. 1947, § 13-352.

SUBCHAPTER 16 — SALARIES AND PAYROLL DISBURSEMENT

SECTION.

19-4-1601. Regular Salary Procedures
and Restrictions Act.
19-4-1602. Payroll deductions.
19-4-1603. Procedures for position con-
trol.

SECTION.

19-4-1604. Salary from two agencies.
19-4-1605. Payment from multiple funds.
19-4-1606. Review of payroll required.
19-4-1607. Monthly, biweekly, weekly,
and hourly salaries.

SECTION.

- 19-4-1608. Personal services less than 12 months.
 19-4-1609. State-supported institutions of higher education.
 19-4-1610. Retroactive pay prohibited.
 19-4-1611. Supplemental payments prohibited.

SECTION.

- 19-4-1612. Overtime pay.
 19-4-1613. Lump-sum terminal pay.
 19-4-1614. Judicial awards under federal laws.
 19-4-1615. Awards from State Claims Commission.

A.C.R.C. Notes. Acts 2016, No. 251, § 73, provided: "TRANSFER PROCEDURES — PER DIEM MATCHING. If there is not sufficient appropriation, from funds deposited in the State Treasury or Cash Accounts of an agency, for personal services, or personal services matching for any state agency for the period ending June 30, 2017, for State agencies that process payroll through the Arkansas Administrative Statewide Information System for federal and state tax reporting as necessary to comply with the payment of stipends under United States Internal Revenue Code (IRC), 2001-Code-Vol, Sec 3401 and Treasury Regulations §31.3401(c)-1(a) and §1.1402(c)-2(b), and others which govern the reporting of income and payment of withholding and matching taxes for personal services, the agency shall request a transfer from appropriation provided for Personal Services and Personal Services Matching in the appropriation for Various State Agencies — U.S. IRC and Treasury Regulations herein, from the Chief Fiscal Officer of the State, stating clearly the amounts required for each item. Upon approval of the Chief Fiscal Officer of the State, the State Auditor shall be notified as to the amount and the purposes for which the appropriation is to be made and such appropriation as needed shall be established upon the books of the Department of Finance and Administration and the State Auditor. Provided, however, that in the event the total amount of transfer requested in any fiscal year exceeds Ten Thousand Dollars (\$10,000), the Chief Fiscal Officer of the State shall seek prior review by the Arkansas Legislative Council or Joint Budget Committee before the transfer shall be made.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 251, § 74, provided: "POSITION ESTABLISHMENT. The Chief

Fiscal Officer of the State shall have the authority to establish such positions as necessary for State agencies to process payroll through the Arkansas Administrative Statewide Information System for federal and state tax reporting purposes as necessary to comply with the United States Internal Revenue Code (IRC), 2001-Code-Vol, Sec 3401 and Treasury Regulations §31.3401(c)-1(a) and §1.1402(c)-2(b), and others which govern the reporting of income and payment of withholding and matching taxes for personal services. The positions established shall not be considered as part of the total number of authorized positions for an agency and shall only be considered as placeholders for payments to individuals who are board or commission members or elected officials of the State that do not otherwise receive salaries or wages as defined in §19-4-521 for their personal services. Further, none of the positions established under this section shall imply eligibility for state retirement or state health insurance benefits. The establishment of such positions shall not exceed 250 positions in any fiscal year.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Publisher's Notes. Some sections of this subchapter are duplicated in § 21-5-101 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of

the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1969, No. 199, § 11: July 1, 1969.

Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1975, No. 881, § 2: Apr. 4, 1975. Emergency clause provided: "It is hereby found and determined by the General Assembly that under the present law relating to payroll deductions by State agencies, there is no specific authority for payroll deductions for dues to the Arkansas Public Employee Association, Incorporated, that it is in the best interest of the State, public employees, and the citizens of the State generally that State employers be permitted to make payroll deductions for such dues when requested to do so by the employee; that this Act is designed to accomplish this purpose and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1975, No. 980, § 5: Apr. 9, 1975. Emergency clause provided: "It is hereby found and determined by the General Assembly that clarification of the General Accounting and Budgetary Procedures Law is necessary to enable State agencies to make payments to terminating employees with respect to unpaid annual or hospital leave, and to clarify that said payments, together with other salary adjustments occasioned by the bi-monthly payroll period shall not constitute a violation of the maximum annual salary requirements as provided by law and by the Constitution, and that the immediate passage of this Act is necessary to accomplish said purpose. Therefore, an emergency is hereby declared to exist, and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1976 (1st Ex. Sess.), No. 1, § 4: Sept. 10, 1976. Emergency clause provided: "It is hereby found and determined by the General Assembly that a recent U. S. Supreme Court decision has cast doubt on the legality of the payment of overtime to certain State employees of those agencies, commissions and institutions who were required to pay overtime to employees by reason of the 1966 Amendments to the Federal Fair Labor Standards Act. The General Assembly finds that the proper functioning of said agencies, commissions and institutions for the remainder of the 1975-77 biennium requires that overtime payments continue to be made as authorized herein. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1977, No. 813, § 6: Mar. 28, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that certain general accounting and budgetary procedures are outdated and should be changed in order to properly exercise fiscal responsibility in administering the affairs of state government, and that the immediate passage of this Act is necessary to implement such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1979, No. 578, § 3: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that Act 486 of 1977, as amended, and Section 5 of Act 5 of 1975, except payrolls from the pre-expenditure procedures applicable to vouchers, and that an implementing authorization under which State institutions of higher learning may be approved to disburse payrolls in accordance with law, and thereafter seek reimbursement from the State Treasury for the portion thereof properly chargeable to State Treasury funds is needed, and will result in substantial savings and administrative costs associated with handling payrolls; that the effectiveness of this Act on July 1, 1979 is essential to the operation of institutions of higher learning and that in the event of an extension of the

Regular Session the delay in the effective date of this Act beyond July 1, 1979 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1980 (1st Ex. Sess.), No. 36, § 2: Jan. 25, 1980. Emergency clause provided: "It is hereby found and determined by the General Assembly that amendment of existing law is immediately necessary to prevent breach on the part of the State of a wage provision in a contract negotiated between the Federal Health, Education, and Welfare Department and the University of Arkansas Medical Science Department for work to be done at the National Center for Toxicological Research at Pine Bluff, Arkansas. Therefore, an emergency is declared to exist and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1980 (1st Ex. Sess.), No. 62, § 2: Feb. 4, 1980. Emergency clause provided: "It is hereby found and determined by the General Assembly that amendment of existing law is immediately necessary to prevent breach on the part of the State of a wage provision in a contract negotiated between the Federal Health, Education, and Welfare Department and the University of Arkansas Medical Science Department for work to be done at the National Center for Toxicological Research at Pine Bluff, Arkansas. Therefore, an emergency is declared to exist and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1981, No. 251, § 3: Feb. 27, 1981. Emergency clause provided: "It is hereby found and determined by the General Assembly that under the present law relating to payroll deductions by State agencies, there is no specific authority for payroll deduction for Van-Pool Riders Fees due to the Arkansas State Employees Association, Incorporated; that it is in the best interest of the State, State employees and the citizens of the State generally the State employers be permitted to make

payroll deduction for such riders fees when requested to do so by the employee; that this Act is designed to accomplish this purpose and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1981, No. 741, § 8: Mar. 28, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 876 of 1973, the General Accounting and Budgetary Procedures Law, are essential to the continued financial operations of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 637, § 3: Mar. 27, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that clarification of the General Accounting and Budgetary Procedures Law is necessary to provide authorization for the processing of the bi-weekly twenty-seven (27) payroll periods that occur as a result of the conversion from a bi-monthly to a bi-weekly payroll system. The bi-weekly twenty-seven (27) pay periods shall not constitute a violation of the maximum annual salary requirements as provided by law and by the Constitution, and that the immediate passage of this Act is necessary to accomplish said purposes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 820, § 3: Apr. 4, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that due to the recent Supreme Court ruling changing the method of compensation for overtime work that Act 876 of 1973 must be amended to enable the State and the Chief Fiscal Officer of the State to comply with the Federal Fair Labor Standards Act; that this Act is designed to accomplish this purpose and should be effective

immediately. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1987, No. 646, § 6: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly, that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1989, No. 688, § 4: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the General Assembly that those provisions of the General Accounting and Budgetary Procedures Law that apply to institutions of higher education except personal services matching from the pre-expenditure procedures applicable to vouchers, and that an implementing authorization under which State institutions of higher learning may by approved to disburse personal services matching in accordance with law, and thereafter seek reimbursement from the State Treasury for the portion thereof properly chargeable to State Treasury funds is needed, and will result in substantial savings and administrative costs associated with handling personal services matching; that the effectiveness of this act on July 1, 1989 is essential to the operation of institutions of higher learning and that in the event of an extension of the Regular Session the delay in the effective date of this act be beyond July 1, 1989 could work irreparable harm upon

the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989.”

Acts 1995, No. 176, § 5: Feb. 6, 1995. Emergency clause provided: “It is hereby found and determined by the Eightieth General Assembly meeting in regular session, that a delay in the effective date of this Act beyond July 1, 1995 could result in the loss of state general revenue. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.”

Acts 2001, No. 1453, § 49: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly that proper and effective management requires that changes to the state’s finance and accounting laws begin on the first day of the fiscal year and that if there is an extended recess of the General Assembly, the required ninety day period may extend past July 1. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2003, No. 656, § 10: July 1, 2003. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that proper and effective management requires that changes to the finance and accounting laws of the state begin on the first day of the fiscal year; that the changes being made are important to the financial well being of the state particularly during the difficult financial climate the state is currently facing; and that this act is immediately necessary to allow for the finance and accounting changes to go into effect on the first day of the fiscal year for the proper and effective management of this state. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2003.”

Identical Acts 2009, Nos. 605 and 606, § 27: Mar. 25, 2009. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the people of the State of Arkansas overwhelmingly approved the establishment of lotteries at the 2008 General Election; that lotteries will provide funding for scholarships to the citizens of this state; that the failure to immediately implement this act will cause a reduction in lottery proceeds that will harm the educational and economic success of potential students eligible to receive scholarships under the act; and that the state lotteries should be implemented as soon as possible to effectuate the will of the citizens of this state and implement lottery-funded scholarships as soon as possible. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Acts 2015, No. 218, § 34: Feb. 26, 2015. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the stability of the Arkansas Scholarship Lottery is critical to the success of the Arkansas Academic Challenge Scholarship Program; that changes to the operational structure of the lottery are needed to improve the creditability and function of the lottery; and that this act is immediately necessary to ensure that the transition of lottery administration is as un-disruptive as possible. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

19-4-1601. Regular Salary Procedures and Restrictions Act.

(a) This section shall be known as and may be cited as the "Regular Salary Procedures and Restrictions Act".

(b) Arkansas Constitution, Article 16, § 4, provides that the General Assembly shall fix the salaries and fees of all officers in the state, that no greater salary or fee than that fixed by the law shall be paid to any officer, employee, or other person, or at any rate other than par value, and that the number and salaries of the clerks and employees of the different departments of the state shall be fixed by law. Therefore, the following provisions shall be applicable to all authorized regular salary positions in appropriation acts unless specific exception is made otherwise by law:

(1) For any position authorized by the General Assembly for the benefit of any agency or program for which the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq., are to be applicable, it is declared to be the intent of the General Assembly that the Uniform Classification and Compensation Act, § 21-5-201 et seq., shall govern with respect to:

(A) The entrance salary step;

(B) The frequency with which step increases may be granted; and

(C) The maximum annual salary that may be paid for the grade assigned each employee under the provisions of these statutes;

(2) For any position authorized by the General Assembly for the benefit of any agency or program for which a maximum annual salary is set out in dollars, it is the intent of the General Assembly that the position is to be paid at a rate of pay not to exceed the maximum established for the position during any one (1) fiscal year;

(3)(A) For all positions authorized by the General Assembly for any agency or program, it is the intent of the General Assembly that in determining the annual salaries of these employees, the administrative head of the agency or program shall take into consideration ability of the employee and length of service.

(B) It is not the intent of the General Assembly that the maximum annual salaries as authorized in the appropriation act, or step increases established for the various grades under the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq., be paid unless the qualifications are complied with and then only within the limitations of the appropriations and funds available for this purpose.

(C) No employee authorized by the General Assembly shall receive from appropriated or cash funds, either from state, federal, or other sources, compensation in an amount greater than that established by the General Assembly as the maximum annual salary for the employee unless specific provisions are made therefor by law; and

(4) No employee of the State of Arkansas shall be paid any additional cash allowances, including, but not limited to, uniform allowance, clothing allowance, motor vehicle depreciation or replacement allow-

ance, fixed transportation allowance, and meals and lodging allowance, other than for reimbursement for costs actually incurred by the employee unless the allowances are specifically set out by law as to eligibility of employees to receive allowance and the maximum amount of the allowances are established by law for each employee or for each class of employee eligible to receive such allowances.

History. Acts 1973, No. 876, § 23; partment employees, reimbursement for A.S.A. 1947, § 13-349. automobile insurance, § 21-5-102.

Cross References. State Health De-

RESEARCH REFERENCES

Ark. L. Rev. Ross E. Simpson, Case Note: "The Previous Pay is Under Further Review": Payment Problems Arising from O'Bannon v. NCAA, 68 Ark. L. Rev. 1117 (2016).

CASE NOTES

ANALYSIS

In General.

Compensation of Public Defender.

In General.

Neither full-time or part-time state-salaried public defenders are eligible for additional compensation by the court for work done on appeal. *Boston v. State*, 341 Ark. 370, 16 S.W.3d 239 (2000) (decided under prior law).

Compensation of Public Defender.

The Regular Salary Procedures and Restrictions Act prohibits the public de-

fender from receiving compensation from the State in an amount greater than that established by the General Assembly as the maximum annual salary for the state-salaried public defender. *Rushing v. State*, 340 Ark. 84, 8 S.W.3d 489 (2000) (decided under prior law), superseded by statute as stated in, *Williams v. State*, 347 Ark. 233, 60 S.W.3d 485 (2001), superseded by statute as stated in, *Mills v. State*, 347 Ark. 695, 66 S.W.3d 643 (2002), superseded by statute as stated in, *Newman v. State*, 350 Ark. 53, 84 S.W.3d 43 (2002).

19-4-1602. Payroll deductions.

(a) Deductions from the payrolls of state employees, both regular and extra help, are authorized only for the following purposes:

- (1) Withholding taxes;
- (2) Social Security contributions;
- (3) Contributions to any state retirement system or approved plan of deferred compensation;
- (4)(A) Group or individual hospital, medical, and life insurance deductions.

(B) However, any payroll deductions through the Arkansas state mechanized payroll system for state employees for coverages other than the state-authorized plan shall be approved by the State and Public School Life and Health Insurance Board;

- (5) Payments to state employees' credit unions;
- (6) Value of maintenance perquisites;
- (7) Payment of union dues, when requested in writing by state employees;

- (8) Purchase of United States Government savings bonds;
 - (9) Arkansas State Employees Association dues, when requested in writing by those state employees;
 - (10) Fees for participation in the State Employees Benefit Corporation, when requested in writing by those state employees;
 - (11) Contributions to a major federated fund-raising organization, when authorized by those state employees;
 - (12) Arkansas State Police Association dues, when authorized in writing by those state employees;
 - (13) Fraternal Order of Police dues, when requested in writing by those state employees;
 - (14) Central Arkansas State Troopers Coalition dues, when authorized in writing by those state employees;
 - (15) Arkansas Rehabilitation Association dues, when authorized in writing by those state employees;
 - (16) Correctional Peace Officers Foundation dues, when authorized in writing by those state employees;
 - (17) Department of Correction Employees Association dues, when requested in writing by those employees;
 - (18) American Association of University Professors dues, when requested in writing by those employees;
 - (19) Arkansas Association of Correctional Employees Trust dues, when requested in writing by those employees;
 - (20) Department of Correction Bus Pool dues, when requested in writing by those employees;
 - (21)(A) Arkansas Tax-Deferred Tuition Savings Program under the Arkansas Tax-Deferred Tuition Savings Program Act, § 6-84-101 et seq., or a tax-deferred savings program established by another state under 26 U.S.C. § 529, as it existed on January 1, 2007.
 - (B) The tax-deferred savings plan must be in existence at the time the payroll deduction request is made.
 - (C) The state employee shall provide information on his or her Arkansas Tax-Deferred Tuition Savings Program account to the Department of Finance and Administration so that the payroll deduction can be credited to the appropriate account; and
 - (22) For such other purposes as are specifically authorized by law but not enumerated in this subsection.
- (b) If a state employee authorizes in writing the payroll deduction of dues of any union or professional association representing the employee, the agency shall deduct the dues from the payroll of the employee and remit the dues to the organization.
- (c) Deductions authorized by this section shall be made in compliance with rules, regulations, and procedures established by the Chief Fiscal Officer of the State.

History. Acts 1973, No. 876, § 23; 1989, No. 506, § 1; 1995, No. 1122, § 1; 1975, No. 881, § 1; 1981, No. 251, § 1; 1997, No. 747, § 1; 2001, No. 166, § 1; 1983, No. 164, § 1; A.S.A. 1947, § 13-349; 2003, No. 1795, § 1; 2009, No. 368, § 1; Acts 1987, No. 18, § 1; 1987, No. 646, § 3; 2011, No. 702, § 1; 2015, No. 1053, § 1.

Publisher's Notes. Acts 1983, No. 164, § 2, provided that the act was intended to comply with Arkansas State Highway Employees' Local 1315 v. Smith, 257 Ark. 174, 515 S.W.2d 208 (1974), and in no way superseded or reversed such decision.

Amendments. The 2011 amendment inserted present (21) and redesignated former (21) as (22).

The 2015 amendment inserted "or individual" in (a)(4)(A).

CASE NOTES

ANALYSIS

Purpose.
Union Dues.

Purpose.

The entire payroll deduction provision of this section was enacted for the protection of state employees against payroll deductions except for the purposes therein enumerated. Arkansas State Highway Employees Local 1315 v. Smith, 257 Ark. 174, 515 S.W.2d 208 (1974).

Union Dues.

The provisions of this section permitting deductions from the payrolls of state employees for the payment of union dues when requested in writing by state employees is permissive rather than mandatory and thus enforcement is not subject to the remedy of mandamus. Arkansas State Highway Employees Local 1315 v. Smith, 257 Ark. 174, 515 S.W.2d 208 (1974).

Although the failure of the state highway department to continue withholding union dues from the wages of union mem-

bers could impair the effectiveness of the union, such action by the department was not prohibited by the first amendment. Arkansas State Hwy. Employees Local 1315 v. Kell, 628 F.2d 1099 (8th Cir. 1980).

Where the state highway department had concluded that the withholding of union dues constituted an added clerical and office expense which did not benefit the taxpayers, the program of constructing and maintaining highways, nor those employees who did not desire to belong to the union, the department's refusal to continue withholding union dues did not constitute discriminatory conduct in violation of the equal protection clause, even though the department continued to withhold items other than union dues. Arkansas State Hwy. Employees Local 1315 v. Kell, 628 F.2d 1099 (8th Cir. 1980).

Inasmuch as the limitations of this section are permissive rather than mandatory, a union acquired no property right subject to due process in the state highway department's withholding of union dues from wages of union members. Arkansas State Hwy. Employees Local 1315 v. Kell, 628 F.2d 1099 (8th Cir. 1980).

19-4-1603. Procedures for position control.

(a) The Chief Fiscal Officer of the State shall establish procedures for exercising position control applicable to those state agencies subject to the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq.

(b) Exercising position control shall be interpreted as follows:

(1) The Chief Fiscal Officer of the State shall assign a position control number to each line-item position authorized for the applicable agencies;

(2) The Chief Fiscal Officer of the State shall establish reporting procedures so that agencies shall provide complete reports to the Department of Finance and Administration on the use of all authorized positions; and

(3) The Chief Fiscal Officer of the State may restrict an agency's use of authorized positions only after finding that the agency is in financial

difficulty and after invoking the fiscal controls provided in § 19-4-701 et seq. and § 19-4-1201 et seq.

History. Acts 1973, No. 876, § 23;
A.S.A. 1947, § 13-349.

19-4-1604. Salary from two agencies.

(a) Except as provided in subsection (b) of this section, no person drawing a salary or other compensation from one (1) state agency shall be paid salary or compensation, other than actual expenses, from any other state agency except upon written certification to and approval by the Chief Fiscal Officer of the State and by the head of each state agency, stating that:

(1) The work performed for the other state agency does not interfere with the proper and required performance of the person's duties; and

(2) The combined salary payments from the state agencies do not exceed the larger maximum annual salary of the line-item position authorized for either state agency from which the employee is being paid.

(b)(1) This section does not prohibit a state employee from contracting to temporarily teach as adjunct faculty at a state-supported institution of higher education and thereby receive combined salary payments from the two (2) state agencies in excess of the larger maximum annual salary of the line-item position authorized from either state agency.

(2)(A) This section does not prohibit a part-time or job-share public defender from receiving compensation from an appellate court for work performed in connection with an indigent's appeal to the Supreme Court or the Court of Appeals.

(B) A person employed as a full-time public defender who is not provided a state-funded secretary may also seek compensation for appellate work from the Supreme Court or the Court of Appeals.

(3) This section does not allow an employee to be on paid sick leave with a state agency and to be paid a salary or compensation from another state agency.

History. Acts 1973, No. 876, § 23; § 1; 2001, No. 1370, § 1; 2005, No. 1189, A.S.A. 1947, § 13-349; Acts 1995, No. 403, § 1.

CASE NOTES

ANALYSIS

In General.
Public Defender.
Withdrawal.
—Withdrawal permitted.

In General.

Neither full-time or part-time state-salaried public defenders are eligible for additional compensation by the court for work done on appeal. *Boston v. State*, 341 Ark. 370, 16 S.W.3d 239 (2000) (decided

under prior law).

Appellate court denied public defender's motion to withdraw from representation as he failed to include in his motion information about whether his secretary was state-funded; counsel was free to refile his motion at a later date with that information. *Williams v. State*, 347 Ark. 233, 60 S.W.3d 485 (2001).

Supreme court denied public defender's motion to withdraw as counsel in defendant's appeal where the attorney failed to provide, as required by statute, information regarding whether he had a state-funded secretary. *Mills v. State*, 347 Ark. 695, 66 S.W.3d 643 (2002).

Where defendant's trial attorney, a state-salaried, full-time public defender, stated that he did have a full-time, state-funded secretary which prevented him from receiving compensation for appellate work, his new motion to withdraw as attorney on appeal was granted for good cause shown. *Newman v. State*, 350 Ark. 265, 85 S.W.3d 883 (2002).

Public Defender.

Court denied public defender's motion to be relieved as counsel on appeal because subdivision (b)(2)(A) of this section did not prohibit a part-time or job-share public defender from receiving compensation from an appellate court for work performed in connection with an indigent's appeal to the Arkansas Supreme Court or the Arkansas Court of Appeals. *Tice v. State*, 365 Ark. 410, 230 S.W.3d 557 (2006).

Court granted public defender's motion to be relieved as appellate counsel where the public defender's motion stated that he was provided with a full-time, state-funded secretary and, thus, he was not entitled to compensation. *Tryon v. State*, 367 Ark. 192, 238 S.W.3d 614 (2006).

Public defender was permitted to withdraw as counsel on defendant's appeal as the public defender could not seek compensation for his appellate work because he was provided with a state-funded secretary. *Stone v. State*, 367 Ark. 614, 242 S.W.3d 223 (2006).

Public defender was permitted to withdraw as the attorney in defendant's appeal because he was provided with a state-funded secretary and, thus, could not seek compensation for his appellate court work. *White v. State*, 367 Ark. 616, 242 S.W.3d 222 (2006).

Where the public defender's motion to withdraw as defense counsel on appeal did not state whether she was provided a state-funded secretary, the state supreme court could not determine whether she qualified for relief from defendant's representation in light of subdivision (b)(2)(B) of this section. The attorney was permitted to resubmit her motion. *Motes v. State*, 368 Ark. 600, 247 S.W.3d 814 (2007).

Supreme court denied counsel's request to withdraw as counsel for appellant because subsection (a) of this section indicated that counsel was eligible, as a part-time public defender, to receive compensation for his appellate work. It was irrelevant that the public defender's office employed one and one-half state-funded secretaries, as counsel's status as a part-time public defender made him eligible for compensation for his appellate work. *Flowers v. State*, 370 Ark. 115, 257 S.W.3d 532 (2007).

Withdrawal.

State supreme court granted the attorney's motion to withdraw because under new state laws the full-time, state-salaried public defender would not be eligible for compensation for any work done on defendant's criminal appeal. *Jordan v. State*, 354 Ark. 27, 120 S.W.3d 99 (2003).

Public defender who filed a motion to be relieved as counsel for a defendant in a criminal appeal was required to provide information about whether he had a state-funded secretary before the court could grant his motion. *Walters v. State*, 354 Ark. 403, 125 S.W.3d 818 (2003).

Granting of the attorney's motion to withdraw as defendant's attorney on his appeal was appropriate because the attorney was provided with a full-time, state-funded secretary who maintained his office operations; thus, he would not have been able to seek compensation for his work. *Mejia v. State*, 366 Ark. 348, 235 S.W.3d 519 (2006).

Appellate court affirmed defendant's attorney's motion to withdraw from representation of defendant pursuant to subdivision (b)(2)(B) of this section as the attorney had been provided with a full-time state-funded secretary and, thus, he would not have been able to seek compensation for his work. *Jones v. State*, 367 Ark. 476, 241 S.W.3d 268 (2006).

Attorney's motion to be relieved as counsel was granted because the attorney

was not eligible for compensation on appeal under subdivision (b)(2)(B) of this section, because the attorney was a full-time, state-salaried public defender with a full-time, state funded secretary. *Sanders v. State*, 369 Ark. 423, 255 S.W.3d 444 (2007).

Defendant's motion for belated appeal was granted where, pursuant to Ark. R. App. P. Crim. 16(a), counsel had not been relieved by the trial court and was obligated to perfect the appeal and lodge the record in the appellate court; under subdivision (b)(2)(B) of this section, counsel was permitted to withdraw as attorney. *Wann v. State*, 369 Ark. 426, 255 S.W.3d 473 (2007).

Public defender's motion to be relieved as counsel for defendant in an appeal was granted because the public defender was provided with a full-time, state-funded secretary; because the public defender had a state-funded secretary, under subdivision (b)(2)(B) of this section, the public defender could not seek compensation from the appellate court for work on defendant's case. *Mishion v. State*, 369 Ark. 482, 255 S.W.3d 868 (2007).

Court denied appellate counsel's motion to withdraw on the basis that counsel was ineligible for compensation for any services performed on appeal because under subdivision (b)(2)(A) of this section, counsel was eligible to receive compensation for the appellate work; it was irrelevant that the public defender's office employed two state-salaried secretaries. *Calhoun v. State*, 370 Ark. 367, 259 S.W.3d 455 (2007).

On appeal of defendant's conviction for capital murder, the public defender was entitled to be relieved as counsel because he was ineligible to receive compensation

for his work on appeal under subdivision (b)(2)(B) of this section. *Page v. State*, 373 Ark. 193, 282 S.W.3d 813 (2008).

—Withdrawal permitted.

Motion to withdraw as counsel of record in defendant's appeal of a conviction for first-degree murder was granted where a full-time state-salaried public defender who represented defendant at trial certified that he was supplied with a full-time state-salaried secretary. *Johnson v. State*, 352 Ark. 313, 100 S.W.3d 739 (2003).

Public defender's motion to be relieved as counsel for an indigent defendant on appeal was granted and another attorney was appointed to represent defendant where the public defender had a full-time, state-funded secretary and, thus, was ineligible for compensation for his work on appeal under subdivision (b)(2)(B) of this section. *Hall v. State*, 359 Ark. 203, 195 S.W.3d 897 (2004).

Pursuant to subdivision (b)(2)(B) of this section, where a full-time public defender was provided with a state-funded secretary, he could not seek compensation for appellate work; thus, his motion to withdraw as attorney from defendant's appeal was granted. *Booker v. State*, 363 Ark. 204, 212 S.W.3d 4 (2005).

Defendant's appointed attorney was permitted to withdraw as defendant's appellate counsel pursuant to subdivision (b)(2)(B) of this section as he was ineligible for compensation for his appellate work due to the fact that he was provided with a full-time, state-funded secretary. *Wilson v. State*, 363 Ark. 211, 212 S.W.3d 2 (2005).

Cited: *Walters v. State*, 355 Ark. 128, 132 S.W.3d 218 (2003); *Kelley v. State*, 2010 Ark. 229 (2010).

19-4-1605. Payment from multiple funds.

In those instances where a state agency has approved line-items for salaries which are payable from more than one (1) fund, the Chief Fiscal Officer of the State shall be authorized to establish a paying account on his or her books and on the books of the Treasurer of State and Auditor of State from which all such salaries may be paid, with provisions for reimbursing the paying account by directing the transfer of the necessary funds and appropriations on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

History. Acts 1973, No. 876, § 23;
A.S.A. 1947, § 13-349.

19-4-1606. Review of payroll required.

(a) The Department of Finance and Administration shall review the payroll of state agencies covered by the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq., with respect to the salaries of all employees of affected state agencies. This review shall determine the correctness of each payroll with respect to each position to assure compliance with the compensation plan and to assure that no position is being paid, during any payroll period, an amount greater than authorized in the compensation plan or the amount authorized for the position in the appropriation act applicable to the agency.

(b) Any proposed rate of pay for an employee found not to be in accordance with the provisions of the compensation act and the appropriation act governing the agency shall be changed to the appropriate rate of pay by the state agency covered by the provisions of the compensation act before the department shall approve it for payment.

(c) No payment of salary of any employee of any state agency affected by the provisions of the Uniform Classification and Compensation Act, § 21-5-201 et seq., shall be made without the certification of correctness by the department based on its review duties as provided in this section.

(d) The department is authorized to develop and implement rules and procedures to accomplish the purposes authorized in this section.

History. Acts 1969, No. 199, § 8; A.S.A. 1947, § 12-3208; Acts 2001, No. 1453, § 43.

19-4-1607. Monthly, biweekly, weekly, and hourly salaries.

(a)(1) Except for those state agencies which operate principally on a scholastic year, or on a part-time basis, or where such salaries or personal services are specifically established for a period less than one (1) year, all salaries established by the General Assembly shall be considered to be a maximum amount to be paid for a twelve-month payroll period. No greater amount than that established for the maximum annual salary of any state official or employee shall be paid to such employee during any such twelve-month payroll period, nor shall more than one-twelfth ($\frac{1}{12}$) of such annual salary be paid to any such employee during any calendar month unless authorized in this subchapter.

(2) The limitations set out in this section may be converted to biweekly or weekly increments of one-twenty-sixth ($\frac{1}{26}$) or one-fifty-second ($\frac{1}{52}$) of the maximum annual salary.

(3) For complying with federal requirements, upon approval of the Chief Fiscal Officer of the State, the maximum annual salaries may be

converted to hourly rates of pay for positions established on the basis of twelve (12) months or less if authorized by law.

(b) The remuneration paid to an employee of the state may exceed the maximum annual salary as authorized by the General Assembly as follows, and the following shall not be construed as payment for services or as salary as contemplated by Arkansas Constitution, Article 16, § 4:

(1) Overtime payments as authorized by law;

(2) Payment of a lump sum to a terminating employee, to include lump-sum payments of sick leave balances upon retirement as provided by law;

(3) Payment for overlapping pay periods at the end of a fiscal year as defined or authorized by law;

(4) Payment for the biweekly twenty-seven (27) pay periods;

(5) Payment for career service recognition as authorized by law;

(6) Payment for career ladder incentive program bonus, as authorized by law; and

(7) Payment in accordance with special language salary provisions in individual agency appropriation acts.

History. Acts 1973, No. 876, § 23; § 1; 1985, No. 637, § 1; A.S.A. 1947, § 13-1975, No. 980, § 1; 1980 (1st Ex. Sess.), 349; Acts 2001, No. 1453, § 44. No. 36, § 1; 1980 (1st Ex. Sess.), No. 62,

CASE NOTES

Lump Sum Termination Payment.

A retiring state police officer was not entitled to include a lump sum termination payment equivalent to one month of accrued unused annual leave in computing his retirement pay, since § 24-6-201(8) contemplates using 36 months rather than 37 months in calculating retirement pay and since subdivision (b)(2)

of this section specifically prohibits using the payment of a lump sum termination sum from being construed as a salary, in order to prevent a distinction in retirement benefits between an officer who took a vacation and an officer who did not. *Board of Trustees v. Halsell*, 271 Ark. 815, 610 S.W.2d 881 (1981).

19-4-1608. Personal services less than 12 months.

In the event an appropriation is made for the payment of personal services, when it has been established by law on the basis of a scholastic year or for some other period less than twelve (12) months, then any person so employed may be paid from bank funds for the remainder of the year if his or her services are required by the state agency.

History. Acts 1973, No. 876, § 23; A.S.A. 1947, § 13-349.

19-4-1609. State-supported institutions of higher education.

(a)(1) Pursuant to administrative procedures established by the Chief Fiscal Officer of the State, each state-supported institution of higher education may request a salary and personal services matching, or a maintenance and general operations expense disbursement proce-

ture, or both. This procedure shall be requested, in writing from the executive head, communicated to the Chief Fiscal Officer of the State by which, effective at a date in accordance with the request, each payroll for all its salaries payable to employees, or a maintenance and general operations expense of the institution and personal services matching for employees of the institution, or both, may be disbursed by the institution and paid from state agency bank funds of the institution, subject to reimbursement and correction of reporting as provided in this section.

(2)(A) The Chief Fiscal Officer of the State may approve such salary and personal services matching, or a maintenance and general operations expense disbursement procedure, or both, for such reimbursement if he or she determines that each institution has complied with all administrative procedures established by the Chief Fiscal Officer of the State.

(B)(i) The Chief Fiscal Officer of the State may revoke any such approval by transmitting a thirty-day notice to the executive head of the institution when the Chief Fiscal Officer of the State finds that internal administrative procedures and controls of the institution are not adequate.

(ii) The Legislative Joint Auditing Committee shall advise the Chief Fiscal Officer of the State and keep him or her informed regarding any of its findings which may be relevant to such determination regarding these institutions.

(b)(1) Upon completion of salary and personal services matching, or a maintenance and general operations expense disbursement, or both, by the institution, the disbursing officer or other appropriate official of the institution shall examine the payroll or a maintenance and general operations expense, or both, as disbursed for such amounts as are properly payable from State Treasury funds.

(2) At such time as the disbursing officer or other appropriate official of the institution examines the payroll, or a maintenance and general operations expense for determining the reimbursable amount, or both, he or she shall also review it in order to discover any erroneous or improper payments as provided by law. The liability for those payments shall be with the executive head of that institution and its bonded disbursing officer, or his or her designated bonded assistant.

(c) All salaries and personal services matching, or a maintenance and general operations expense, or both, shall be subject to the restrictions and controls provided by law and the administrative procedures of the Chief Fiscal Officer of the State.

History. Acts 1979, No. 578, § 1; A.S.A. 1947, § 13-349.2; Acts 1989, No. 688, § 1; 1997, No. 758, § 1; 2001, No. 1453, § 45.

Cross References. Overtime pay for employees of institutions of higher education, § 6-63-308.

CASE NOTES

Construction.

This section provides nothing more than a means for the payment of certain judgments against the State, and does not

create a waiver of the State's immunity from suit in her own courts. *Cross v. Arkansas Livestock & Poultry Comm'n*, 328 Ark. 255, 943 S.W.2d 230 (1997).

19-4-1610. Retroactive pay prohibited.

(a)(1) In the event that a state employee is being paid less than the maximum provided for by law, and thereafter the head of the agency provides for an increase in the rate of pay for the employee, the rate of pay shall not exceed one-twelfth ($\frac{1}{12}$) of the annual maximum amount of the salary position on which he or she is placed, for the remainder of the annual period.

(2) Payments under subdivision (a)(1) of this section shall not be made for a preceding fiscal year.

(b)(1) No increase in the rate of pay, either by paying the full amount of the maximum salary or by placing an employee in a position calling for a greater salary, shall be construed as authorizing the payment of any retroactive salary to the employee.

(2) Payments under subdivision (b)(1) of this section shall not be made for a preceding fiscal year.

(c)(1) Salary payments made to correct an administrative error shall not be considered retroactive pay, nor shall such payment be construed as exceeding the employee's maximum authorized pay.

(2) Payments under subdivision (c)(1) of this section may be made for a preceding fiscal year if:

(A) Requested within twelve (12) months of the end of the preceding fiscal year; and

(B) Upon the consent of the Chief Fiscal Officer of the State.

History. Acts 1973, No. 876, § 23; Acts 1989, No. 629, § 10; 2003, No. 656, 1981, No. 741, § 4; A.S.A. 1947, § 13-349; § 8.

19-4-1611. Supplemental payments prohibited.

In the event the General Assembly shall have established by law the maximum annual salaries for certain positions for any state agency and shall have appropriated for those positions, no greater salary than that established by law shall be paid to any person occupying the position by making supplemental payments from agency bank funds. However, the salaries may be paid partly from state-appropriated funds and partly from agency bank funds, but the aggregate of the payments shall not exceed the maximum annual salary rate, where it is established by law.

History. Acts 1973, No. 876, § 23; A.S.A. 1947, § 13-349.

19-4-1612. Overtime pay.

(a) It is the policy of the State of Arkansas that overtime pay for state employees is the least desirable method of compensation for overtime work.

(b)(1) All state departments, agencies, boards, commissions, and institutions may pay overtime to its employees, under the rules and regulations set out by the federal Fair Labor Standards Act of 1938.

(2)(A) The Chief Fiscal Officer of the State will specify those specific employees or groups of employees other than employees of the Arkansas State Highway and Transportation Department eligible to receive overtime compensation, the circumstances under which overtime pay is to be allowed, and such other matters which the Chief Fiscal Officer of the State may deem appropriate and necessary to comply with the federal Fair Labor Standards Act of 1938 as regards the payment of overtime compensation.

(B) The Director of State Highways and Transportation shall make these determinations as to employees of the Arkansas State Highway and Transportation Department.

(c) The rules and regulations authorized by this section shall not go into effect until the Chief Fiscal Officer of the State, or the Arkansas State Highway and Transportation Department as to its employees, has sought the advice of the Legislative Council.

(d) In the event that the federal Fair Labor Standards Act of 1938 is held, for whatever reason, to be nonapplicable to state employment, then any state department, agency, board, commission, or institution may pay overtime to its employees only if the General Assembly has given authorization by an appropriation.

History. Acts 1973, No. 876, § 23; 1976 (1st Ex. Sess.), No. 1, § 1; 1977, No. 118, § 1; 1985, No. 820, § 1; A.S.A. 1947, § 13-349; Acts 2009, No. 605, § 19; 2009, No. 606, § 19; 2015, No. 218, § 18.

Amendments. The 2015 amendment deleted “and the Arkansas Lottery Com-

mission” preceding “eligible” in (b)(2)(A); and deleted (b)(2)(C).

U.S. Code. The federal Fair Labor Standards Act of 1938, referred to in this section, is codified as 29 U.S.C. § 201 et seq.

19-4-1613. Lump-sum terminal pay.

(a) Upon termination, resignation, retirement, death, or other action by which a person ceases to be an active employee of a state agency, the amount due the employee or his or her estate, including any accrued unpaid annual or holiday leave which is due in accordance with the policies of the state agency and lump-sum payments of sick leave balances upon retirement as provided by law, may, and should, be included in the final pay to the employee or his or her estate for the employee's active work, even though the final payment of salary or wages may exceed one-twenty-sixth ($\frac{1}{26}$) or other fractional amount based upon days, weeks, or months of the employee's annual authorized compensation at the date active employment ceases.

(b) No employee receiving the additional compensation shall return to state employment until the number of days for which he or she received additional compensation has expired.

(c) Payment of the additional compensation shall not be considered as exceeding the maximum for a position so authorized.

(d) If an employee receives compensation for unused sick leave at retirement pursuant to § 21-4-501 and returns to state employment, the employee shall not be required to wait until the expiration of the number of days for which he or she received additional compensation before returning to state employment or to repay the amount of the compensation.

History. Acts 1973, No. 876, § 23; Acts 2001, No. 1453, § 46; 2005, No. 1188, 1975, No. 980, § 2; A.S.A. 1947, § 13-349; § 1.

19-4-1614. Judicial awards under federal laws.

(a) In the event an employee of the State of Arkansas, or the authorized agent of the employee, files suit against the State of Arkansas in a court of competent jurisdiction for relief under the provisions of Title VII of the federal Civil Rights Act of 1964, as amended, or the federal Civil Rights Act of 1866, or the federal Civil Rights Act of 1871, or the Fourteenth Amendment to the United States Constitution, and the court finds for the employee and in so finding awards wages or salaries for personal services rendered in addition to wages or salaries already paid or due, the additional wages or salaries shall be paid from the regular salary appropriation from which the employee is normally paid. If it is found, however, that such payment will impair the regular salary appropriation, the Chief Fiscal Officer of the State shall transfer the necessary appropriation from the maintenance and general operations appropriation of the employing agency to the regular salary appropriation in order that the additional wages or salaries shall be paid.

(b) Any liquidated damages awarded by the court, pursuant to the federal laws cited in subsection (a) of this section, are to be paid in the same manner as the additional wages or salaries provided for in subsection (a) of this section.

(c) When notified that a state employee has filed suit or is in any other manner claiming redress under the provisions of the federal laws cited in subsection (a) of this section, the Chief Fiscal Officer of the State may investigate the circumstances surrounding the claim. If, based on the evidence and facts found during the investigation, the Chief Fiscal Officer of the State determines or has reason to believe that the court would sustain the employee's claim and find for the employee and in so doing award wages or salaries in addition to those paid or due for the employee's personal service rendered, then the Chief Fiscal Officer of the State shall, with the advice of the Legislative Council or the Joint Budget Committee, authorize payment of the additional wages or salaries as provided in subsection (a) of this section.

History. Acts 1973, No. 876, § 23; 1977, No. 813, § 4; A.S.A. 1947, § 13-349.

U.S. Code. Title VII of the federal Civil Rights Act of 1964, referred to in this section, is codified as 42 U.S.C. §§ 2000e – 2000e-17.

The federal Civil Rights Acts of 1866, referred to in this section, is codified as 42 U.S.C. §§ 1981 – 1982.

The federal Civil Rights Acts of 1871, referred to in this section, is codified as 42 U.S.C. §§ 1983, 1985, 1986.

CASE NOTES

Construction.

This section provides nothing more than a means for the payment of certain judgments against the State, and does not create a waiver of the State’s immunity from suit in her own courts. *Cross v. Arkansas Livestock & Poultry Comm’n*, 328 Ark. 255, 943 S.W.2d 230 (1997).

19-4-1615. Awards from State Claims Commission.

- (a) In the event a state employee is awarded a claim by the Arkansas State Claims Commission for wages or salaries for personal services rendered for a state agency, such award shall be processed through the state mechanized payroll system.
- (b) The award shall be paid from the regular salaries and personal services matching appropriation from which the employee is normally paid.

History. Acts 1995, No. 176, § 1.

SUBCHAPTER 17 — PROFESSIONAL AND CONSULTANT SERVICES

SECTION.
19-4-1701 — 19-4-1717. [Repealed.]

19-4-1701 — 19-4-1717. [Repealed.]

Publisher’s Notes. This subchapter, concerning professional and service contracts, was repealed by Acts 2003, No. 1315, § 3. The subchapter was derived from the following sources:

19-4-1701. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; 1979, No. 833, § 10; A.S.A. 1947, § 13-346; Acts 1991, No. 1221, § 1; 2001, No. 1232, § 1.

19-4-1702. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1703. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; A.S.A. 1947, § 13-346.

19-4-1704. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; A.S.A. 1947, § 13-346.

19-4-1705. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; A.S.A. 1947, § 13-346; Acts 1989, No. 37, § 1; 2001, No. 1568, § 2; 2001, No. 1612, § 37.

19-4-1706. Acts 1973, No. 876, § 20; 1977, No. 833, § 10; A.S.A. 1947, § 13-346.

19-4-1707. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; 1985, No. 365, § 9; A.S.A. 1947, § 13-346.

19-4-1708. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1709. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; 1985, No. 365, § 10; A.S.A. 1947, § 13-346; Acts 1997, No. 1088, § 1.

19-4-1710. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346; Acts 1989, No. 402, § 3; 1997, No. 1088, § 2.

19-4-1711. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346; 2001, No. 1453, § 47.

19-4-1712. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1713. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1714. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; 1979, No. 368, § 1; A.S.A. 1947, § 13-346.

19-4-1715. Acts 1973, No. 876, § 20; 1977, No. 875, § 1; A.S.A. 1947, § 13-346.

19-4-1716. Acts 1993, No. 1255 §§ 1-3; 1997, No. 179, § 17; 1997, No. 312, § 14; 1997, No. 1354, § 37.

19-4-1717. Acts 2001, No. 1762, § 1.

SUBCHAPTER 18 — REIMBURSEMENTS, COLLECTIONS, AND REFUNDS

SECTION.

19-4-1801. Reimbursements and refunds generally.

19-4-1802. Petty cash imprest funds.

19-4-1803. Collections generally.

19-4-1804. Geological publications income.

SECTION.

19-4-1805. Deposits for highway employees retirement.

19-4-1806. Grants, aids, and donations.

19-4-1807. Federal funds generally.

19-4-1808. Federal funds for vocational schools.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the pro-

grams, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore"

Effective Dates. Acts 1971, No. 585, § 34: approved Apr. 6, 1971. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that in order to establish an orderly procedure which will

insure the monthly and quarterly distribution of funds for the necessary services and operations of the state government, as provided for in this act, it is necessary that the provisions of this act become effective immediately; that under the provisions of this act seriously needed improvements for many of our public institutions are contemplated, and only the provisions of this act will provide such funds which will be adequate to alleviate this situation; and that only the provisions of this act will correct many of our financial difficulties, and which otherwise may deprive the citizens of this state from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall take effect and be in full force from and after its passage."

Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist and this act shall be in full force and effect from and after July 1, 1973."

Acts 1975, No. 72, § 5: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the Constitution of the State of Arkansas prohibits the appropriations of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1975 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1975 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1975 (Extended Sess., 1976), No. 1110, § 3: Jan. 30, 1976. Emergency

clause provided: "It is hereby found and determined by the Seventieth General Assembly, meeting in Extended Session, that refunds for overpayment of salaries of State employees should be credited as refunds to expenditures on the books of the Treasurer and that such refunds should also be credited to the appropriation accounts on the books of the various fiscal officers of the State thereby accruing greater benefits and effectiveness to the various agencies, boards and commissions of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1977, No. 437, § 4: July 1, 1977. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management of state finances requires that the provisions of this Act be implemented at the commencement of the next biennium and this Act is necessary for the proper management of the financial affairs of the state, therefore an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 833, § 12: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the General Accounting and Budgetary Procedures Law of Arkansas requires amendment to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1987, No. 873, § 3: Apr. 13, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case *Ricarte v. State*, CR 86-31, a question has arisen over the validity of Act 1110 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on

this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preser-

vation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

19-4-1801. Reimbursements and refunds generally.

(a) The Chief Fiscal Officer of the State shall prescribe the method of handling refunds and reimbursements to the state for moneys previously paid out or due the state. If no properly classified appropriation account exists on the books of the Chief Fiscal Officer of the State and the Auditor of State for which the respective refund is applicable, the Chief Fiscal Officer of the State is authorized to establish such appropriation account on the books of the Chief Fiscal Officer of the State, the Auditor of State, and the various fiscal officers.

(b) No such refunds shall cause a transfer of appropriation on the books of the Chief Fiscal Officer of the State, the Auditor of State, and the various fiscal officers except for:

(1) Proceeds received from insurance policies for casualty losses by state agencies;

(2) Proceeds received from vendors on account of overpayment of obligations remitted by state agencies;

(3) Refunds to state agencies for cash advances or over-allocations made to state and local agencies for subgrants;

(4) Refunds to state agencies for the erroneous payment or overpayment of salaries to state employees;

(5) Proceeds derived from the maturity or redemption of investments;

(6) Reimbursements to institutions of higher education for cash fund expenditures for salaries that are properly chargeable to funds in the State Treasury;

(7) Federal reimbursements of expenses paid in advance by the state on behalf of the federal government; and

(8) Reimbursements by vendors or their agents for warranties, product rebates, and service adjustments.

History. Acts 1973, No. 876, § 24; 1975 (Extended Sess., 1976), No. 1110, § 1; 1977, No. 437, § 2; 1979, No. 833, § 8; A.S.A. 1947, § 13-350; reen. Acts 1987, No. 873, § 1; 2007, No. 716, § 2.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 873, § 1. Acts

1987, No. 834, provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

19-4-1802. Petty cash imprest funds.

(a) Petty cash imprest funds for any state agency shall be approved by the Chief Fiscal Officer of the State only in the case of actual need for such funds in connection with the daily operations of the agency and

shall be subject to such limitations with respect to amount and use of the funds as shall be prescribed by him or her.

(b) The petty cash imprest funds shall not be used to circumvent purchasing regulations, nor for the purpose of reimbursing individuals for travel expenses.

History. Acts 1973, No. 876, § 24; A.S.A. 1947, § 13-350.

19-4-1803. Collections generally.

All fines, fees, penalties, court costs, taxes, and other collections which, by the laws of this state, are to be remitted directly to the Treasurer of State for credit in the State Treasury to an account of an agency of this state shall be remitted directly to the agency to whose account they are to be credited. Upon receipt, the agency shall transmit them to the Treasurer of State who shall credit them in the State Treasury to the account of the agency.

History. Acts 1961, No. 250, § 1; A.S.A. 1947, § 13-505.1.

19-4-1804. Geological publications income.

Charges, income, receipts, or revenue derived from the sale of publications by the Arkansas Geological Survey shall be deposited into the State Treasury as a refund to expenditures.

History. Acts 1971, No. 585, § 19; A.S.A. 1947, § 13-549. logical activity of the Department of Commerce.” However, Acts 1983, No. 691, § 17, abolished this department.

Publisher’s Notes. As originally enacted, this section also referred to “geo-

19-4-1805. Deposits for highway employees retirement.

All moneys received in the State Treasury for deposit into the State Highway Employees’ Retirement System Fund that are derived from the sale or redemption of stocks, bonds, or other securities, other than interest, are to be classified and handled on the books of the Treasurer of State, the Auditor of State, and the Department of Finance and Administration as a refund to expenditures.

History. Acts 1975, No. 72, § 4. Highway Employees’ Retirement System

Cross References. Arkansas State Fund, § 19-5-918.

19-4-1806. Grants, aids, and donations.

All state agencies are authorized to accept grants, aids, and donations and to enter into contracts to accept grants, aids, and donations. Following procedures prescribed by the Chief Fiscal Officer of the State, funds received from grants, aids, and donations may be deposited, disbursed, budgeted, and regulated.

History. Acts 1973, No. 876, § 19;
A.S.A. 1947, § 13-345.

19-4-1807. Federal funds generally.

(a) In the event the United States Congress shall appropriate funds for the benefit of the state or any state agency or in the event any federal funds shall be paid to the state or any agency thereof for the purpose of reimbursing the state for funds previously paid out, and in the event any such federal funds are deposited into the State Treasury and there is no law providing for the depositing of such moneys in a state fund or appropriating them from a state fund, taking into consideration the provisions and requirements of the miscellaneous federal grant appropriation, then the Chief Fiscal Officer of the State shall have the authority to direct the State Treasury to establish funds, fund accounts, or accounts on the books of the various fiscal officers of the state for the purpose of handling and disbursing these federal funds.

(b) Any such federal funds shall be handled only in accordance with the purpose for which the funds were granted to, or paid over to, the state or any agency thereof. All such federal funds shall be subject to the procedures prescribed by the Chief Fiscal Officer of the State for the disbursement of funds.

History. Acts 1973, No. 876, § 24; ministering unanticipated miscellaneous federal funds, § 19-7-501 et seq.
A.S.A. 1947, § 13-350.

Cross References. Procedures for ad-

19-4-1808. Federal funds for vocational schools.

Reimbursements of federal funds to the Department of Career Education Fund Account shall be construed to be income of the fiscal year in which the reimbursements were received.

History. Acts 1969, No. 620, § 15;
A.S.A. 1947, § 13-513.2.

SUBCHAPTER 19 — FEDERAL GRANTS AND AIDS

SECTION.

- 19-4-1901. Submission of requests.
- 19-4-1902. Preliminary or informal proposals.
- 19-4-1903. Evaluation report.
- 19-4-1904. Receipt of funds.
- 19-4-1905. Research grants.

SECTION.

- 19-4-1906. Letters of credit — Definitions.
- 19-4-1907. Quarterly reports.
- 19-4-1908. Review and continuance of programs.

Cross References. Grant application review — indirect cost reimbursements, § 19-7-601 et seq.

Procedures for administering unantici-

pated miscellaneous federal funds, § 19-7-501 et seq.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas,

in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the programs, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the

purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Acts 1981, No. 572 contained a preamble which read: "Whereas, the Office of Management and Budget in conjunction with the Department of Health and Human Services is implementing a new process of transferring federal moneys to the various states for financing certain federally subsidized programs; and

"Whereas, the federally announced financing methodology is intended to reduce the available moneys for program administration, thereby shortening the period of time that federal moneys are needed for program financing; and

"Whereas, it is their intent to reduce the federal cash flow of moneys to, hopefully, prevent borrowing of moneys by the U.S. Treasury Department; and

"Whereas, the acceptable proposed method of financing these programs will require the Auditor of the State to issue warrants for the expenditures of federal moneys without regard to balances in the State Treasury funds of the specified programs, but, the State Treasurer shall have sufficient balances on hand in the various affected funds in order to redeem warrants;

"Therefore, it is the intent of the General Assembly to amend the General Accounting and Budgetary Procedures Law of the State of Arkansas to allow implementation of an alternative method of financing certain Federal programs as required by the Office of Management and Budget and the Department of Health and Human Services; Now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preservation of the public peace, health, and safety, an emergency is hereby declared to exist

and this act shall be in full force and effect from and after July 1, 1973."

Acts 1981, No. 572, § 4: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the General Assembly that various Federal Programs may require changes in their method of funding; that this Act is intended to provide for this Federal requirement and in order to do so it is essential that this Act become effective on July 1, 1981; that

unless an emergency is declared, an extension of the 1981 regular session of the General Assembly could delay the effective date of this Act beyond July 1, 1981. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

19-4-1901. Submission of requests.

(a) Requests for federal funds for grants, aids, reimbursement, and direct or indirect cost reimbursement plans, other than research grants, originated by a state agency other than a state institution of higher education shall be submitted to the Department of Finance and Administration prior to their submission to the granting source.

(b) Excepting the provisions of § 19-4-1907, the remainder of this subchapter shall not be applicable to state institutions of higher education.

History. Acts 1973, No. 876, § 21; A.S.A. 1947, § 13-347; Acts 1989, No. 37, § 2.

19-4-1902. Preliminary or informal proposals.

Preliminary or informal proposals which do not commit personnel, space, facilities, or state funds may be submitted directly to the granting source. However, when the grant requested, if approved, would result in the commitment of state personnel, space, facilities, equipment, or funds, or the program to be proposed by the state agency with the resources from the federal grant has not received specific legislative authorization through an appropriation or specific enabling legislation, the requesting agency shall notify, in writing, the Director of the Department of Finance and Administration that such preliminary or informal proposal is being made and shall briefly describe it.

History. Acts 1973, No. 876, § 21; A.S.A. 1947, § 13-347.

19-4-1903. Evaluation report.

Each request submitted to the Department of Finance and Administration shall be accompanied with an evaluation report prepared by the state agency that includes information as follows, but not necessarily limited thereto:

- (1) A description of the purpose of the program;

(2) An explanation of the relationship of the program or plan to the agency's total program and why the program is needed;

(3) Its priority in the total program;

(4) A statement whether similar programs are being conducted, if known, or could be conducted in or by other agencies;

(5) An explanation of the effects of this program and the state's obligation, if any, to continue the program, and the level of continuance, in the event federal funds are curtailed;

(6) A statement of how the agency's programs and objectives would be affected if the request is not approved; and

(7) The amount of overhead payment anticipated from federal funds, and its adequacy, to reimburse the agency and central state services for actual indirect costs reimbursements.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

19-4-1904. Receipt of funds.

(a) When any federal funds, grants, aids, or reimbursements, including unsolicited funds, are received by a state agency, the Department of Finance and Administration shall be notified on forms to be prescribed by the Director of the Department of Finance and Administration.

(b) The department shall prescribe procedures for quarterly reporting information relative to grants, aids, reimbursement, and direct or indirect cost reimbursement plans, and research grants and aids for the institutions of higher education.

History. Acts 1973, No., 876, § 21;
A.S.A. 1947, § 13-347; Acts 1989, No. 37,
§ 3.

19-4-1905. Research grants.

The Department of Finance and Administration shall prescribe procedures for reporting information relative to federal research grants and aids for the colleges and universities.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

19-4-1906. Letters of credit — Definitions.

(a) As used in this subchapter, unless the context otherwise requires:

(1) "Checks-paid letter of credit" means a system which requires state warrants to be issued without federal moneys on deposit in the State Treasury. The federal share of the warrants would only become available to the Treasurer of State on the day the warrants are presented for redemption. A receipt would be processed and credited to the proper fund before the warrants are redeemed;

(2) "Delay-of-drawdown letter of credit" means a system which requires the Auditor of State to issue warrants without federal moneys on deposit in the State Treasury for specific programs primarily financed by federal moneys. Moneys are drawn upon the letter of credit and deposited with the Treasurer of State based on an agreement with the federal government establishing warrant redemption patterns. Deposits are made each day based on estimates of the amount of warrants to be redeemed each day. In the event that warrants are presented for redemption on a given day in excess of the amount deposited into the State Treasury, an additional amount of moneys may be requested on a letter of credit and deposited with the Treasurer of State to enable proper warrant redemption and to prevent deficit spending; and

(3) "Federal letter of credit" means an instrument certified by an authorized official of a grantor agency which authorizes a grantee to draw funds needed for immediate disbursement in accordance with the provisions of Treasury Circular 1075.

(b)(1) Upon approval of the Chief Fiscal Officer of the State and under procedures prescribed by the Chief Fiscal Officer of the State, letters of credit, either individually or under a single, unified, checks-paid, or delay-of-drawdown system may be included and accounted for on the books of record of the Auditor of State, Chief Fiscal Officer of the State, and applicable state agency as deferred federal revenues to be treated as an asset comparable to "cash on hand". In connection therewith, the Chief Fiscal Officer of the State may direct the creation and establishment of a revolving paying account on the books of records of the applicable state's accounting records. Furthermore, upon implementation of a checks-paid or delay-of-drawdown system, the affected agency may issue vouchers, the Department of Finance and Administration may approve vouchers for payment, and the Auditor of State may issue warrants for federal programs without regard to federal fund or paying account balances on deposit in the State Treasury.

(2)(A) In no event shall the Treasurer of State redeem any warrants without sufficient fund balances on deposit equal to the total amount of warrants presented for redemption.

(B) In no event shall the implementation of a checks-paid or delay-of-drawdown letter of credit system be construed as deficit spending.

(C) The Chief Fiscal Officer of the State, after consulting with the Auditor of State and the Treasurer of State, may prescribe such rules and regulations as necessary to implement a checks-paid or delay-of-drawdown letter of credit system.

(3) No agency shall implement a checks-paid or delay-of-drawdown letter of credit system except upon approval of the Chief Fiscal Officer of the State and upon advice of the Legislative Council.

19-4-1907. Quarterly reports.

(a) The Director of the Department of Finance and Administration shall file quarterly reports with the Legislative Council itemizing and summarizing all contracts or agreements entered into by the Governor with the federal government, or any agencies or instrumentalities thereof, whereby the State of Arkansas is to participate in any program involving the expenditure of federal funds. These reports shall be filed, whether or not state funds are obligated in connection therewith, with respect to new federal programs or expansions of existing federal programs which were not in existence or which were not implemented by state participation, at the time of the adjournment of the regular session of the General Assembly and entered into prior to the convening of the next regular session of the General Assembly.

(b) The report shall list, with respect to each such contract or agreement:

- (1) A brief statement of the purposes of the agreement;
- (2) The amount of federal funds to be expended thereunder;
- (3) The amount of any state matching funds required in connection with such program, if any;
- (4) The name of the agency that will administer the program; and
- (5) Such additional information as will enable the members of the Legislative Council to determine the nature and purposes of the agreement.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

19-4-1908. Review and continuance of programs.

(a) The Legislative Council shall review the quarterly reports filed by the Director of the Department of Finance and Administration as required in this subchapter. The Legislative Council shall submit such findings and recommendations to each succeeding regular session of the General Assembly for enabling legislation to implement, restrict, or prohibit the state's participation in any such new federal program or expanded federal program which was implemented by contract or agreement entered into by the Governor subsequent to the adjournment of the preceding session of the General Assembly.

(b) In the event the next regular session of the General Assembly shall fail to prohibit or restrict the state's participation in any new or expanded program implemented by contract or agreement signed by the Governor with the federal government during the interim since the immediately preceding regular session of the General Assembly, then the state may continue to participate in the federal program. On the other hand, if the General Assembly shall restrict or prohibit the state's participation in any new or expanded federal program implemented by contract or agreement subsequent to the last regular session, then it shall be unlawful for the state to continue to participate in or to expend any state funds in connection with any such program. All contracts or

agreements entered into by the Governor or any agency of the state acting under authority of the Governor shall be void and the state's participation therein shall cease upon the adjournment of the General Assembly, or at such later date if a later date for the termination of the state's participation therein has been prescribed by law.

History. Acts 1973, No. 876, § 21;
A.S.A. 1947, § 13-347.

SUBCHAPTER 20 — LOSSES AND RECOVERIES

SECTION.

19-4-2001. Notice and proof of loss.

19-4-2002. Payment of loss.

SECTION.

19-4-2003. Legal action.

19-4-2004. Auditor's testimony.

Preambles. Acts 1973, No. 876, contained a preamble which read: "Whereas, in the enactment of the General Accounting Procedures Law of Arkansas, the Sixtieth General Assembly declared it to be the public policy that the State and all of its agencies be maintained in a sound financial basis, to provide for the adequate accounting for all fiscal transactions of the State, to provide for establishing rules, regulations and procedures for budget preparation, presentation, enactment, execution and defining powers and duties of the Chief Fiscal Officer and State Auditor and the State Treasurer in connection with the foregoing; and

"Whereas, in order to carry out the public policy, purposes, intent and provisions of the General Accounting Procedures Law of Arkansas and in order to accept, adapt and comply with the modern-day technological changes and innovations in budgetary, accounting, and fiscal procedures, it is necessary for the General Assembly to enact legislation providing for the same; and

"Whereas, it is necessary for the Executive Department of the State to exercise close supervision of budget preparation and presentation to the General Assembly and to exercise close supervision over the execution of those appropriations approved by the General Assembly to avoid deficit spending and to realize maximum benefits from its resources so as to discharge the State Government's obligation to its citizenry; and

"Whereas, it is the responsibility of the General Assembly to determine the pro-

grams, projects and services for which the State's revenues shall be expended and the priorities which should govern such expenditures; and

"Whereas, in order to discharge its responsibility the General Assembly and its interim committees, including the Legislative Council, has need of accurate data in order to make its determinations wisely; and

"Whereas, the General Assembly recognizes and accepts the principles, purposes and intent of the Revenue Stabilization Law of Arkansas and the General Accounting Procedures Law of Arkansas as they presently exist and further recognizes the validity of their provisions by virtue of Arkansas Supreme Court decisions; and

"Whereas, it is not the intention of the General Assembly to deviate from the purposes and intent of the Revenue Stabilization Law of Arkansas, but it is the intent of the General Assembly to strengthen the purpose of the Revenue Stabilization Law and the General Accounting Procedures Law of Arkansas by enacting the following legislation which embodies the holdings of prior Arkansas Supreme Court decisions affecting the General Accounting Procedures Law of Arkansas, now therefore ... "

Effective Dates. Acts 1973, No. 876, § 35: July 1, 1973. Emergency clause provided: "It being determined by the General Assembly that the proper and effective management and control of State finances requires that the provisions of this Act being necessary for the preserva-

tion of the public peace, health, and safety, and this act shall be in full force and effect
an emergency is hereby declared to exist from and after July 1, 1973.”

19-4-2001. Notice and proof of loss.

It shall be the duty of the Chief Fiscal Officer of the State to give notice and make proof of loss to, and demand payment of, the surety of any bond executed by any state officer or employee in which the audit report by the Legislative Joint Auditing Committee of the records and accounts shows that such officer or employee and his or her surety may in any way be liable.

History. Acts 1973, No. 876, § 18;
A.S.A. 1947, § 13-344.

19-4-2002. Payment of loss.

(a) Within a reasonable time after the Chief Fiscal Officer of the State has given notice and made proof of loss and demand for payment as prescribed in this subchapter, the surety shall make payment to the Chief Fiscal Officer of the State of the amount so found to be due. The Chief Fiscal Officer of the State shall forthwith transmit the amounts so received to the Treasurer of State with instructions to credit it to the fund, fund accounts, or accounts entitled to such funds.

(b) If the amounts so recovered are funds that are not required by law to be deposited into the State Treasury, then the funds shall be transmitted by the Chief Fiscal Officer of the State to the agency to which the recovered funds belong, with instructions to credit it to the accounts entitled to such funds.

History. Acts 1973, No. 876, § 18;
A.S.A. 1947, § 13-344.

19-4-2003. Legal action.

In the event any surety shall fail or refuse to pay over the amounts so found to be due, the Chief Fiscal Officer of the State shall give notice of the failure or refusal to the Attorney General. The Attorney General shall immediately take such legal action as shall be necessary to collect the amount so found to be due from the officer or employee and his or her surety.

History. Acts 1973, No. 876, § 18;
A.S.A. 1947, § 13-344.

19-4-2004. Auditor's testimony.

(a) In all criminal or civil actions brought as the result of the findings set forth in an audit report, the auditors making the audit shall give

testimony upon request of the proper officers of the court and otherwise make their services available in the prosecution of any action.

(b) Auditors shall not be entitled to witness fees for giving testimony.

History. Acts 1973, No. 876, § 18;
A.S.A. 1947, § 13-344.

SUBCHAPTER 21 — STATE-FUNDED EXPENSES OF CONSTITUTIONAL OFFICERS

SECTION.

- 19-4-2101. Definition.
19-4-2102. Documentation required.
19-4-2103. Expenditures for official state
business only — Exemptions.

SECTION.

- 19-4-2104. Expenditures — Disapproval.
19-4-2105. Retention of documentation.

A.C.R.C. Notes. References to “this chapter” in subchapters 1-20 may not apply to this subchapter which was enacted subsequently.

19-4-2101. Definition.

For purposes of this subchapter the term “constitutional officers” means the Governor, the Lieutenant Governor, the Attorney General, the Secretary of State, the Treasurer of State, the Auditor of State, and the Commissioner of State Lands.

History. Acts 1991, No. 768, § 1.

19-4-2102. Documentation required.

(a) For all expenditures exceeding twenty-five dollars (\$25.00), all constitutional officers and their employees shall hereafter file with their disbursing officers the following documents to substantiate expenditures for transportation, lodging, food, or any other expense to be paid from the maintenance and operations moneys appropriated by the General Assembly:

- (1) A copy of the vendor’s invoice or receipt;
- (2) A statement of the purpose of the expenditure; and
- (3) The names of all persons for which the expenditure was incurred.

(b) For all expenditures not exceeding twenty-five dollars (\$25.00), all constitutional officers and their employees shall hereafter file with their disbursing officers the following documents to substantiate expenditures for transportation, lodging, food, or any other expense to be paid from the maintenance and operations moneys appropriated by the General Assembly:

- (1) A statement of the purpose of the expenditure;
- (2) The amount of such expense;
- (3) The date, place, and nature of such expense; and

(4) The business relationship of any persons for whom the expenditure was incurred, including such person’s identity, title, or other information sufficient to establish such a relationship.

History. Acts 1991, No. 768, § 2.

19-4-2103. Expenditures for official state business only — Exemptions.

(a) No constitutional officer or employee of a constitutional officer shall expend for personal use any moneys appropriated by the General Assembly for the maintenance and operation of the office, and the moneys appropriated for the maintenance and operation of the offices of the constitutional officers shall be expended only for official state business.

(b) This subchapter does not apply to the purchase, maintenance, and operation of state-owned motor vehicles.

History. Acts 1991, No. 768, § 3.

19-4-2104. Expenditures — Disapproval.

No disbursing officer of state funds shall approve any expenditure from maintenance and operation funds for expenses for a constitutional officer or an employee of a constitutional officer unless the request for the expenditure is accompanied by the documentation required by this subchapter.

History. Acts 1991, No. 768, § 4.

19-4-2105. Retention of documentation.

The constitutional officers and their employees shall retain the original documentation required by this subchapter for a period of three (3) years after the date of the request for expenditure.

History. Acts 1991, No. 768, § 5.

SUBCHAPTER 22 — REVIEW OF DISCRETIONARY GRANTS

SECTION.	SECTION.
19-4-2201. Definitions — Review generally — Exempt grants.	19-4-2202. Review of nonexempt grants.

A.C.R.C. Notes. References to “this chapter” in subchapter 1-20 may not apply to this subchapter which was enacted subsequently.

Effective Dates. Acts 1999, No. 1032, § 6: Apr. 1, 1999. Emergency clause provided: “It is hereby found and determined

by the General Assembly that the provisions of this act are necessary to foster confidence in the operations of state government and to insure the proper expenditure of public funds and that this act should therefore go into effect as soon as possible. Therefore, an emergency is

hereby declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the

expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

19-4-2201. Definitions — Review generally — Exempt grants.

(a) For the purposes of this subchapter:

(1) "Discretionary grant" means a grant in which the recipient of the grant funds or the formula for the grant award is not specifically stated in the legislation authorizing the grant;

(2) "Nondiscretionary grant" means a grant in which the recipient of the grant funds or the formula for the grant award is specifically stated in the legislation authorizing the grant, or in specific agency regulations promulgated by the agency and reviewed by the Legislative Council, or in the case of federal funds, in the statute, regulation, or other federal directive which restricts the disbursement of the funds according to federal guidelines; and

(3) "State agency" means:

(A) Every board, commission, department, division, or office of state government whether executive, legislative, or judicial; and

(B) All state-supported post-secondary educational institutions, including, but not limited to, colleges and universities, vocational and technical schools, and community colleges.

(b) Hereafter, no state agency shall award any discretionary grant prior to review by the Legislative Council between legislative sessions, or by the Joint Budget Committee during legislative sessions. However, if a state agency determines that an emergency exists requiring the discretionary grant to be awarded prior to review, it may award the discretionary grant prior to the review by the Legislative Council or the Joint Budget Committee, and shall immediately notify the Legislative Council between legislative sessions, or the Joint Budget Committee during legislative sessions, as to the facts constituting the emergency.

(c) Grants exempt from review shall include:

(1) Grants for which the total consideration is less than or equal to ten thousand dollars (\$10,000);

(2) Nondiscretionary grants as determined by the agency;

(3) Grants to another governmental entity such as a state agency, public educational institution, federal governmental entity, or body of a local government;

(4) Disaster relief grants;

(5) Grants identified as not requiring review by the Legislative Council between legislative sessions, or the Joint Budget Committee during legislative sessions;

(6) Grants containing confidential information, the disclosure of which is determined by the agency to constitute a violation of other provisions of law regarding disclosure; and

(7) Any scholarship or financial assistance award to, or on behalf of, a post-secondary student.

History. Acts 1999, No. 1032, § 1.

19-4-2202. Review of nonexempt grants.

The Legislative Council between legislative sessions, and the Joint Budget Committee during legislative sessions, shall review all nonexempt discretionary grants by state agencies, and notify the agencies as to the results of the review. The Legislative Council or the Joint Budget Committee shall notify agencies of any other grants identified as not requiring review.

History. Acts 1999, No. 1032, § 2.

CHAPTER 5
REVENUE STABILIZATION LAW

SUBCHAPTER.

- 1. GENERAL PROVISIONS.
- 2. FUNDS AND ACCOUNTS GENERALLY.
- 3. GENERAL REVENUE OPERATING FUNDS AND FUND ACCOUNTS.
- 4. DISTRIBUTION OF GENERAL REVENUES.
- 5. BUDGET STABILIZATION TRUST FUND.
- 6. MUNICIPAL AND COUNTY AID FUNDS.
- 7. REIMBURSEMENT OF UNEMPLOYMENT COMPENSATION BENEFITS.
- 8. REIMBURSEMENT OF WORKERS' COMPENSATION BENEFITS.
- 9. TRUST FUNDS.
- 10. MISCELLANEOUS FUNDS.
- 11. TRUST FUNDS CONTINUED.
- 12. MISCELLANEOUS FUNDS CONTINUED.

SUBCHAPTER 1 — GENERAL PROVISIONS

SECTION.

- 19-5-101. Title.
- 19-5-102. Legislative intent.
- 19-5-103. Fiscal year.
- 19-5-104. Establishment of other funds or accounts.
- 19-5-105. Appropriations for agencies not funded.

SECTION.

- 19-5-106. Transfer of funds.
- 19-5-107. Appropriation for agencies not provided by General Assembly.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to

establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this

Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1977, No. 719, § 3: July 1, 1977. Emergency clause provided: "It has been found and determined by the 71st General Assembly that individual delinquent political entities' settlements for employee-employer social security and retirement programs matching and employee contribution jeopardizes the entire state's program and the immediate passage of this Act is necessary to prevent unusual and large penalties being assessed. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1977."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1077, § 5: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the Seventy-Second General Assembly that it is essential for the State of Arkansas to place the institutions of higher learning under the provisions of the Uniform Attendance and

Leave Policy and to provide that the same rules and regulations that apply to other classified positions shall also apply to these classified positions located in the institutions of higher education. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 938, § 22: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1985, No. 64, § 5: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in force and effect from and after July 1, 1985."

Acts 1991, No. 1166, § 13: Apr. 10, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly of the State of Arkansas that there is a need to implement quality management in state government and provide a method to document and analyze quality management projects. Therefore, to ensure that state government services are provided in an efficient manner, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

Acts 1995, No. 89, § 10: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution

of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 2007, No. 110, § 9: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of Arkansas are having to pay more in fuel costs due to the rise in oil prices; that the rise in fuel costs has resulted in an increase in the price of food and other goods; and that in order to offset these rising prices the sales and use tax rate on food and food ingredients should be reduced. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

19-5-101. Title.

This chapter shall be known and cited as the "Revenue Stabilization Law".

History. Acts 1973, No. 750, § 1; A.S.A. 1947, § 13-501.

CASE NOTES

Constitutionality.

Former Revenue Stabilization Law did not delegate powers contrary to Ark. Const., Art. 4. *Hooker v. Parkin*, 235 Ark. 218, 357 S.W.2d 534 (1962) (decision under prior law).

Former Revenue Stabilization Law, in the using of moneys derived from a tax levied for one purpose for another purpose, did not violate the constitutional prohibition of Ark. Const., Art. 16, § 11. *Hooker v. Parkin*, 235 Ark. 218, 357

S.W.2d 534 (1962) (decision under prior law).

Former Revenue Stabilization Law, which provided for the allocation of funds within the State Treasury and which did not provide for the withdrawal of any funds from the State Treasury, not being an appropriation act within the meaning of Ark. Const., Art. 5, §§ 29 and 30, did not violate the Constitution. *Hooker v. Parkin*, 235 Ark. 218, 357 S.W.2d 534 (1962) (decision under prior law).

19-5-102. Legislative intent.

Because of the many revenue laws of the state providing for the levying and collecting of taxes, licenses, and fees for the support of state government and its agencies and enacted by the General Assembly, it is declared to be the policy of the General Assembly with respect to all such revenues and other state income which is required by law to be deposited into the State Treasury to provide for the handling and deposit of the funds in the manner provided in the Revenue Classification Law, § 19-6-101 et seq., and in this chapter in the following manner:

(1) To declare the objects and purposes for which the general revenues as defined in the Revenue Classification Law, § 19-6-101 et seq., and other incomes individually and collectively are to be used. It is the intent and purpose of this section and other provisions of this chapter to comply with the provisions of the Arkansas Constitution, including Arkansas Constitution, Article 16, § 11;

(2) Because of the fact that the constitutional and fiscal agencies of the state and certain other defined agencies or programs, either individually or collectively, render services to every state department, board, commission, institution, agency, or activity supported from revenues deposited into the State Treasury, it is declared to be the policy of the General Assembly that all taxes, licenses, and fees defined as general revenues and special revenues under the provisions of the Revenue Classification Law, § 19-6-101 et seq., shall contribute to the support of such constitutional and fiscal agencies and other defined agencies in the proportion and for the purposes as provided by law for the payment of such services;

(3) As to the taxes, licenses, fees, and other revenues contributing to the general revenues as defined in the Revenue Classification Law, § 19-6-101 et seq., it is not the purpose of this chapter to levy or to change the amount or rate of such taxes, but to state the purpose for which such general revenues are to be used. This chapter shall not be construed as amending any of the provisions of the law with respect to such taxes defined to be general revenues except for the purpose of providing for the distribution of them and defining the purposes for which such revenues are raised and collected; and

(4) As to the special taxes, licenses, fees, and other revenues contributing to the special revenues as provided in the Revenue Classification Law, § 19-6-101 et seq., it is not the intent of the Revenue Classification Law, § 19-6-101 et seq., or of this chapter to levy or change the amount or rate of such taxes nor to change the purposes for which such special revenues are to be used as provided by law. This chapter shall not be construed as amending any of the provisions of the law with respect to the special revenues as defined in this chapter, except for the purpose of providing for the distribution of them and providing that the purposes for which such revenues are collected shall also include the services rendered to the constitutional and fiscal agencies and other defined agencies in the manner provided in the Revenue Classification Law, § 19-6-101 et seq., and in this chapter.

History. Acts 1973, No. 750, § 2; A.S.A. 1947, § 13-502.

priation of taxes, Ark. Const., Art. 16, § 11.

Cross References. Levy and appro-

19-5-103. Fiscal year.

The fiscal year of the state, for the conduct of its financial affairs, shall commence on July 1 and end on June 30 of the following year.

History. Acts 1973, No. 750, § 3; A.S.A. 1947, § 13-509.

19-5-104. Establishment of other funds or accounts.

The Chief Fiscal Officer of the State may only establish such other funds or fund accounts on the books and on the books of the Treasurer of State and the Auditor of State for making payments that are composed of funds derived from more than one (1) fund or fund account as established by this chapter. The Chief Fiscal Officer of the State may also establish paying accounts on the books of the Treasurer of State and the Auditor of State for making payments that are composed of funds derived from more than one (1) source. However, the Chief Fiscal Officer of the State may establish on the books accounts within funds or fund accounts carried on the books of the Treasurer of State and Auditor of State that he or she deems are necessary for the accounting system of his or her office. Nothing in this section shall prevent the establishment of new funds composed solely of federal grants, aids, reimbursements, or any other moneys received from the United States Government that are to be used for specific purposes.

History. Acts 1973, No. 750, § 9; 1979, No. 1013, § 8; 1979, No. 1077, § 2; A.S.A. 1947, § 13-535.

19-5-105. Appropriations for agencies not funded.

In the event the General Assembly has appropriated general revenue funds for any agency, department, or institution for which funding is not provided in this chapter, the Chief Fiscal Officer of the State shall make the appropriation payable from the General Revenue Fund from which the principal department as created by §§ 6-11-101, 6-11-102, 25-2-101 — 25-2-109, 25-5-101, 25-6-102, 25-7-101, 25-8-101, 25-8-105, 25-9-101, 25-10-101, 25-10-102, 25-10-103 [repealed], 25-10-104, 25-10-105 [repealed], 25-10-106, 25-11-101, 25-11-102, 25-12-101, 25-13-101, and 25-14-101 draws its support. In the event such appropriation is made to any other agency of the state, the appropriation is to be made payable from the Miscellaneous Agencies Fund Account.

History. Acts 1973, No. 750, § 9; 1979, No. 1013, § 8; 1979, No. 1077, § 2; A.S.A. 1947, § 13-535.

19-5-106. Transfer of funds.

(a) The Chief Fiscal Officer of the State may direct a transfer of funds on the books of the Treasurer of State, the Auditor of State, and the Department of Finance and Administration for the following purposes:

- (1) To correct accounting errors;

(2) To make loans to authorized funds, fund accounts, or accounts and to repay such loans when they become due and payable, all of which as may be authorized by law;

(3) To reimburse the Miscellaneous Revolving Fund or successor funds, fund accounts, or accounts for the payment of claims, refunds, or other authorized disbursements as may be authorized by law;

(4) For such other purposes as may be specifically authorized by law;

(5)(A) To transfer funds on deposit in the State Treasury containing operating moneys for any:

(i) Political entity, including any state agency, board, commission, department, institution, state-supported community college, college, or university;

(ii) Political subdivision of the state, including a regional, county, or municipal government; or

(iii) School district,

to the state agency responsible for administering federal Social Security and state retirement programs for public employees, public school teachers as defined by law, highway employees, and state police employees in such amounts as shall be certified as being due, including any penalties due to delinquency of obligations.

(B)(i) The head of the state agency responsible for administering the programs shall certify to the Chief Fiscal Officer of the State the agencies, funds, amounts involved, and any other pertinent information.

(ii) The Chief Fiscal Officer of the State shall then notify the Auditor of State and the Treasurer of State of the transfers; or

(6) To transfer funds between state agencies and within state agencies in order to eliminate the double accounting of receipts and expenditures which occurs under the method of issuing vouchers.

(b)(1) The transfer document form shall be designed by the Chief Fiscal Officer of the State, with the approval of the Treasurer of State and the Auditor of State, and shall be designed in such form so as to be compatible with the accounting and coding systems of all three (3) offices.

(2) The transfer document as executed by the Chief Fiscal Officer of the State must bear his or her manual signature or the signature of a designated official of his or her office.

(3) In addition, there shall be stated in the document a clearly understood reason for the issuance of the transfer and the specific legal authority for the transfer.

(c)(1) The Treasurer of State is authorized and directed to issue an official transfer document, designed by him or her with the approval of the Chief Fiscal Officer of the State and the Auditor of State as to its form, for the purpose of distributing general and special revenues at the close of business each month.

(2) This document shall bear the manual signature of the Treasurer of State or his or her deputy.

(d) The Treasurer of State may refuse to make any transfer if, in his or her opinion, sufficient proof of the legality of the transfer is not provided.

(e) The Chief Fiscal Officer of the State may transfer moneys from the General Revenue Allotment Reserve Fund accruing thereto from year-end balances as authorized by § 19-5-1004(b)(1) and (2), or from such other funds, fund accounts, or accounts when such fund balances may be transferred for the following purpose: In those instances in which the General Assembly authorizes carrying forward from one (1) fiscal year to the succeeding fiscal year, but not exceeding a two-year appropriation period in conformity with Arkansas Constitution, Article 5, § 29, a transfer of moneys shall be made for reimbursing the fund, in accordance with the provisions of this subsection for the additional moneys expended resulting from the carry-forward provisions of this subsection.

(f)(1) The Chief Fiscal Officer of the State may remove any inactive funds, other than those funds or fund accounts established by law, upon determination that the funds have no appropriations or outstanding warrants and are therefore inactive, from the financial records of the State of Arkansas and to transfer any balances remaining in such funds to the General Revenue Allotment Reserve Fund.

(2) The Chief Fiscal Officer of the State shall notify the Treasurer of State and the Auditor of State of such transactions.

(3) The Chief Fiscal Officer of the State shall report to the Legislative Council and the Joint Budget Committee, during the month of November of each even-numbered year, the status of all inactive funds, along with his or her recommendation as to the disposition of such funds and balances maintained in them.

History. Acts 1973, No. 750, § 10; 1977, No. 719, § 1; 1977, No. 955, § 18; 1981, No. 938, §§ 10, 11; 1985, No. 64, §§ 3, 4; A.S.A. 1947, § 13-535.1; Acts 1991, No. 1166, § 5; 2005, No. 1172, § 2; 2013, No. 1146, § 2.

Amendments. The 2013 amendment repealed former (a)(7).

Cross References. Use of certain funds to reconcile operations expenses, § 19-4-527.

19-5-107. Appropriation for agencies not provided by General Assembly.

(a) In the event that the appropriation is not provided by the General Assembly for cash fund expenditures for any state agency, pursuant to § 19-4-801 et seq., the agency shall request a transfer of appropriation from the Chief Fiscal Officer of the State, stating clearly the amount required.

(b) Upon approval of the Chief Fiscal Officer of the State, and after seeking prior review by the Legislative Council or Joint Budget Committee, the cash fund appropriations shall be established upon the books of the Department of Finance and Administration; provided further, that upon request of the state agency and with the approval of the Chief Fiscal Officer of the State, the requested appropriations may

be established upon the books of the Department of Finance and Administration in compliance with the applicable classifications of appropriations as enumerated in §§ 19-4-521 — 19-4-525.

History. Acts 1995, No. 89, § 2; 2007, No. 68, § 1.

A.C.R.C. Notes. Acts 2016, No. 251, § 49, provided: "TRANSFER PROCEDURES — CASH FUNDS. In the event that the appropriation is not provided by the General Assembly for Cash Fund expenditures for any state agency, pursuant to Arkansas Code 19-4-801 et. seq., said agency shall request a transfer of appropriation from the Chief Fiscal Officer of the State, stating clearly the amount required. Upon approval of the Chief Fiscal Officer of the State, and after seeking prior review by the Arkansas Legislative Council or Joint Budget Committee, said

cash fund appropriations shall be established upon the books of the Department of Finance and Administration, provided further, that upon request of the state agency and with the approval of the Chief Fiscal Officer of the State, the requested appropriations may be established upon the books of the Department of Finance and Administration in compliance with the applicable classifications of appropriations as enumerated in Arkansas Code 19-4-521 through 19-4-527.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

SUBCHAPTER 2 — FUNDS AND ACCOUNTS GENERALLY

SECTION.

- 19-5-201. State Apportionment Fund.
- 19-5-202. General Revenue Fund Account.
- 19-5-203. Special Revenue Fund Account.
- 19-5-204. Revenue Holding Fund Account.
- 19-5-205. Constitutional Officers Fund

SECTION.

- and State Central Services Fund.
- 19-5-206. Service charges against state agencies.
- 19-5-207. Certain sales and use taxes not subject to deduction, transfer, or distribution.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth

General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is

hereby found and determined by the General Assembly that the aforementioned section of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1983, No. 392, § 3: Mar. 10, 1983. Emergency clause provided: "It is hereby found and determined by the General Assembly that net special revenue and other revenues available to the Workers' Compensation Commission will be insufficient to fund the Death and Permanent Total Disability Trust Fund and the Second Injury Trust Fund and, at the same time, fund the operations of the Workers' Compensation Commission unless these revenues are exempted from existing deductions described above. Therefore, an emergency is hereby declared to exist, and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1983, No. 737, § 3: Mar. 23, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that these amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety, shall be in full force and effect upon passage and approval."

Acts 1983, No. 801, § 18: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 64, § 5: July 1, 1985. Emergency clause provided: "It is hereby

found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in force and effect from and after July 1, 1985."

Acts 1985, No. 888, § 26: July 1, 1985, except §§ 18, 20, and 21, effective Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1985 (1st Ex. Sess.), No. 3, § 2: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, meeting in Extraordinary Session, that various appropriations enacted by the General Assembly could have the effect of placing the Constitutional and Fiscal Agencies Fund in an unsound financial condition and that the mechanism provided for in this Act will help to alleviate such conditions and maintain the financial integrity of the State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1987 (1st Ex. Sess.), No. 24, § 4: June 12, 1987. Emergency clause provided: "It is hereby found and determined by the 76th General Assembly meeting in 1st Extraordinary Session that the passage of this Act is necessary to provide for the orderly and continued operation of the agencies funded from the State Central Services Fund and to correct an oversight applicable to the Constitutional and Fiscal Agencies Fund. Therefore, an emer-

gency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1995, No. 1021, § 4: Apr. 10, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the provisions of this Act are of critical importance in providing for the appropriate expenditure of public funds and that the provisions of this Act are necessary. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the

beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 1115, § 66: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 1248, § 43: July 1, 1997, except § 33, effective Apr. 9, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33

shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1997, No. 1355, § 21: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 904, § 24: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must

take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003, No. 1022, § 6: July 1, 2003, except § 5(b), effective Apr. 2, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that the central administrative functions for state government must be financed at an adequate and stable level; that the current law is outdated and does not result in complying with legislative appropriation decisions regarding those budgets funded through the State Central Services Fund; and that an extension of this regular session might cause this act to become effective after the first day of the new fiscal year causing confusion and hardships. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect on July 1, 2003 with the exception that subsection (b) of Section 5 of this Act shall become effective immediately upon its passage and approval."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003, except § 38, effective May 13, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely

and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Acts 2005, No. 196, § 13: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the

changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Identical Acts 2010, Nos. 262 and 296, § 17: July 1, 2010, except § 15, effective Feb. 26, 2010. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that the effectiveness of this act on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, is essential to the operation of the agencies for which allocations in this act are provided, and the delay in the effective date of this act beyond July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential government programs. Therefore, an

emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval."

Acts 2011, No. 1136, § 3: Apr. 4, 2011. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that failure to fully finance the expenditures and obligations of the State Central Services Fund could work irreparable harm on the proper administration and provision of essential government programs. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2013, No. 1516, § 6: July 1, 2013. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2013 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013."

Acts 2013, No. 1517, § 6: July 1, 2013. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if

the current legislative session is extended such that the 90-day period is later than July 1, 2013 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013."

Identical Acts 2015, Nos. 1144 and 1145, § 12: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2015 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015."

Acts 2016 (3rd Ex. Sess.), No. 1, § 23: July 1, 2016, §§ 1-8, 13, 15, and 18-21. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that Arkansas bridges and roads are in need of repair and proper maintenance; that the repair and proper maintenance of Arkansas bridges and roads are necessary for the preservation of the public peace, health, and safety; that increased funding is essential to the repair and proper maintenance of Arkansas bridges and roads; that this act is designed to provide the necessary funding that is essential to the repair and proper maintenance of Arkansas bridges and roads, and this act is necessary because without this increased funding, the repair and proper maintenance of Arkansas bridges and roads may not be performed. Therefore, an emergency is declared to exist, and Sections 1-8, 13, 15, 18-21 of this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2016."

19-5-201. State Apportionment Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "State Apportionment Fund". After July 1, 1973, all general revenues and all special revenues, as defined in the Revenue

Classification Law, § 19-6-101 et seq., shall be deposited by the Treasurer of State into the State Apportionment Fund, there to be handled and distributed as provided in this subchapter.

(b) All revenue received by the Treasurer of State by 4:00 p.m. of any normal working day shall be deposited and so credited to the State Apportionment Fund as occurring on that day and shall be deemed to be gross revenues for that respective day. For the purposes of accounting for such revenue, the Treasurer of State shall credit it to the proper fund account of the State Apportionment Fund as established by this section.

History. Acts 1973, No. 750, § 4; A.S.A. 1947, § 13-510.

19-5-202. General Revenue Fund Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the "General Revenue Fund Account" of the State Apportionment Fund to which all gross general revenues are to be credited upon receipt of them by the Treasurer of State, there to be distributed as provided in this section. The Treasurer of State, with the approval of the Auditor of State and the Chief Fiscal Officer of the State, shall prescribe the procedures and forms required to be used by all governmental units depositing funds into the State Treasury.

(b) At the close of business at 12:00 noon on the last working day of each month, the Treasurer of State shall make the following distributions of the gross general revenues in the General Revenue Fund Account on properly signed forms prescribed by him or her, with the approval of the Auditor of State and the Chief Fiscal Officer of the State:

(1) From such gross general revenues received during each month, the Treasurer of State shall deduct the amounts represented by claims, taxes erroneously paid, uncollected checks, and advance transfers made to the Individual Income Tax Withholding Fund, Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund from each applicable revenue received during that month and other advance transfers and shall keep a record for accounting purposes. Advance transfers made during the month to funds or fund accounts from which there are no applicable revenue sources shall be made from gross general revenues received during the month. The remaining revenue in the General Revenue Fund Account shall be designated as net general revenue; and

(2)(A) In the event the Budget Stabilization Trust Fund has insufficient balances to make loans to the Individual Income Tax Withholding Fund, Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund or to any of those funds or fund accounts enumerated in §§ 19-5-402 and 19-5-404 [repealed] to cover refunds or operating requirements during the month, the Chief Fiscal Officer of the State may make advance transfers from the General Revenue

Fund Account to those funds to cover the refunds or operating requirements and notify the Treasurer of State thereof. However, the advance transfers to the funds or fund accounts enumerated in §§ 19-5-402 and 19-5-404 [repealed] shall not exceed the anticipated general revenue distribution to the applicable fund or fund account for that month. For calculation purposes only, the Treasurer of State shall add an amount to the net general revenue equal to the advance transfers authorized in this section processed for the current month.

(B) From the net general revenue, after adding the advance transfer, if any, the Treasurer of State shall make the following distributions and shall notify the Auditor of State and the Chief Fiscal Officer of the State:

(i) First, the Treasurer of State shall deduct one percent (1%), which shall be transferred to the Constitutional Officers Fund, as created in § 19-5-205(c). An appropriate percentage of not less than two percent (2%) and not to exceed three percent (3%), as determined from time to time by the Chief Fiscal Officer of the State as being the amount required to support the estimated commitments and expenditures of the State Central Services Fund for the current fiscal year, shall be transferred to the State Central Services Fund, as created in § 19-5-205(e);

(ii) Next, the Treasurer of State shall deduct an amount sufficient to pay for cash rebates which have been paid or approved for payment during the current month upon applications filed therefor as authorized in §§ 26-51-601 — 26-51-608 [repealed] and deduct an amount sufficient to pay for refunds made during that month to taxpayers from overpayment of the income tax as certified by the Chief Fiscal Officer of the State and transfer that amount to the Individual Income Tax Withholding Fund, Corporate Income Tax Withholding Fund, and Home Owners Tax Relief Fund, as applicable; and

(iii) The remaining revenue, known as general revenues available for distribution, in the General Revenue Fund Account of the State Apportionment Fund shall be distributed as provided by this chapter to the various funds and fund accounts as created and established in § 19-5-301 et seq. and to any other fund or fund account as may be authorized by law. The Treasurer of State, after distributing the general revenues available for distribution due each fund or fund account, shall deduct the amount of any advance transfers made during the month from the distribution to each applicable fund or fund account.

(c) In determining the percentage to be deducted from net general revenues as authorized in this section, the Chief Fiscal Officer of the State shall take into consideration all revenues accruing to the benefit and fund balances of the General Revenue Fund Account, as well as estimated expenditures and commitments for the year from the State Central Services Fund. In estimating the expenditures and commitments for the year, the Chief Fiscal Officer of the State shall use the estimates obtained from the agencies to which appropriations were made from the State Central Services Fund.

(d) The Chief Fiscal Officer of the State, after determining the percentage deduction required to meet the obligations and commitments as set out in subsection (c) of this section, shall obtain approval from the Legislative Council.

(e)(1) It shall remain the jurisdiction of each agency to determine from which appropriations made payable from the General Revenue Fund Account the reductions in spending will be made to meet their estimated expenditure and commitment level, and each agency shall notify the Chief Fiscal Officer of the State of their proposed plan of expenditures.

(2) The agencies may revise their spending plan from time to time as long as the total of the expenditures by the agency from the General Revenue Fund Account does not exceed the amount determined by the Chief Fiscal Officer of the State and shall notify the Chief Fiscal Officer of the State of the proposed revisions.

(3) Nothing in this subsection shall be interpreted as requiring any purchasing or budget decision currently authorized by law for an elected constitutional officer or staff of a constitutional officer to be transferred to the Chief Fiscal Officer of the State.

(f) The Chief Fiscal Officer of the State shall be responsible for ensuring that the expenditures from the State Central Services Fund do not in any year exceed the resources available to the General Revenue Fund Account, and to that end the Chief Fiscal Officer of the State shall set up the appropriate safeguards on the expenditures and obligations from the General Revenue Fund Account.

(g) In order that the General Assembly may be made aware of potential problems as early as possible, the Department of Finance and Administration shall report on the financial condition of the State Central Services Fund to the Legislative Council and to the Legislative Joint Auditing Committee monthly in such detail as may be required.

History. Acts 1973, No. 750, § 4; 1975, 737, §§ 1, 2; A.S.A. 1947, § 13-510; Acts No. 868, § 1; 1977, No. 955, § 2; 1983, No. 1987, No. 945, § 1; 2003, No. 1022, § 1.

19-5-203. Special Revenue Fund Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the "Special Revenue Fund Account" of the State Apportionment Fund to which all gross special revenues are to be credited upon their receipt by the Treasurer of State, there to be distributed as provided in this section.

(b) At the close of books at 12:00 noon on the last working day of each month, the Treasurer of State shall make the following distributions of the gross special revenues in the account on properly signed forms prescribed by him or her, with the approval of the Auditor of State and the Chief Fiscal Officer of the State:

(1) From such gross special revenues received during each month, the Treasurer of State shall deduct the amounts represented by claims,

taxes erroneously paid, and uncollected checks from the applicable revenues received during that month and shall keep a record of such for accounting purposes. The remaining revenue in the account shall be designated as net special revenues; and

(2)(A) The Treasurer of State shall then deduct the same percentage as determined to be deducted from net general revenues in § 19-5-202 and be transferred under the same procedures as set forth in § 19-5-202 from each net special revenue collected by any of those agencies enumerated in § 19-5-205(b) and one-half (½) of the percentage deductions set out in § 19-5-202 and transferred in the same proportion to the State Central Services Fund and the Constitutional Officers Fund, from each net special revenue collected by any other department, board, agency, or commission.

(B) The Treasurer of State shall then transfer the remaining net special revenues to the proper fund or fund account as designated by law and shall notify the Auditor of State and the Chief Fiscal Officer of the State of the transfers and distributions on forms approved by the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

History. Acts 1973, No. 750, § 4; 1983, No. 392, § 1; A.S.A. 1947, § 13-510; Acts 1987, No. 945, § 2; 2003, No. 1022, § 2.

19-5-204. Revenue Holding Fund Account.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund account to be known as the "Revenue Holding Fund Account" of the State Apportionment Fund to which all taxes, licenses, fees, penalties, interest, or other income which, at the time of being deposited with the Treasurer of State, cannot be determined to be either special or general revenues or if any of the revenues were erroneously paid as nonrevenues, there to be distributed or transferred as provided in this section.

(2) Revenues credited to the Revenue Holding Fund Account that are determined to be general revenues shall be transferred as gross general revenues to the General Revenue Fund Account. Those revenues determined to be special revenues shall be transferred as gross special revenues to the Special Revenue Fund Account as soon as such determination is made by the Treasurer of State. However, all such transfers shall be made on or before June 30 of the fiscal year during which the revenues were deposited with the Treasurer of State.

(b) If it is determined by the Chief Fiscal Officer of the State that moneys credited to the Revenue Holding Fund Account of the State Apportionment Fund must be transferred, due to a worsening financial position of the benefiting agencies of such revenues, to the Special Revenue Fund Account or to the General Revenue Fund Account before the final determination of their classification can be made, then the Chief Fiscal Officer of the State may request the Treasurer of State to transfer to the appropriate fund account of the State Apportionment

Fund from the Revenue Holding Fund Account an amount equal to no more than eighty percent (80%) of the estimated general or special revenues in the Revenue Holding Fund Account.

History. Acts 1973, No. 750, § 4; 1975, 392, § 1; 1983, No. 737, §§ 1, 2; 1985, No. 868, § 1; 1977, No. 955, § 2; 1983, No. 64, § 1; A.S.A. 1947, § 13-510.

19-5-205. Constitutional Officers Fund and State Central Services Fund.

(a) The elected constitutional officers and their departments of government as established by the Arkansas Constitution and certain state departments and employees of state departments are known and recognized as performing and rendering, either individually or collectively, services to every other state agency. The General Assembly declares that the services rendered are embraced under or by one (1) or more of the items or agencies as follows:

(1) Services rendered by the legislative, judicial, and executive departments of the state as recognized by the Arkansas Constitution;

(2) Services rendered by the Chief Fiscal Officer of the State for management of the state's resources relating to general fiscal affairs, administering the budget, accounting, purchasing, personnel, and other applicable fiscal laws; and

(3) Those agencies supported from the State Central Services Fund, which collect the general revenue and special revenues as defined in the Revenue Classification Law, § 19-6-101 et seq., or such other laws as may be enacted by the General Assembly.

(b)(1) Those departments and activities of the state which perform the services as set out in subdivision (a)(1) of this section are declared to be the following:

(A) The General Assembly, including State Capitol renovation of the General Assembly quarters, Senate and House of Representatives legislative session staff, interim expenses incurred by members of the Senate and House of Representatives, and the appropriations contained in the general appropriation bill made for services of the General Assembly;

(B) The Governor;

(C) The Lieutenant Governor;

(D) The Secretary of State;

(E) The Attorney General;

(F) The Treasurer of State;

(G) The Commissioner of State Lands;

(H) The Auditor of State;

(I) The Supreme Court;

(J) The Court of Appeals; and

(K) The circuit courts and prosecuting attorneys.

(2) Those agencies and activities of the state which perform the services as set out in subdivisions (a)(2) and (3) of this section are declared to be the following:

- (A) Senate and House of Representatives interim staff;
- (B) The Bureau of Legislative Research, and interim committee and interim committee study expenses of the Legislative Council;
- (C) Arkansas Legislative Audit;
- (D) Grants and contributions for the Commission on Interstate Cooperation [abolished];
- (E) The Secretary of State;
- (F) Office of Administrative Services of the Department of Finance and Administration and Revenue Division of the Department of Finance and Administration;
- (G) The Administrative Office of the Courts;
- (H) The Office of the Prosecutor Coordinator;
- (I) The Arkansas Governor's Mansion Commission;
- (J) The Arkansas State Claims Commission; and
- (K) Other activities supporting the legislative, executive, and judicial departments.

(c)(1)(A) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Constitutional Officers Fund", there to be used for the maintenance, operation, and improvements of those departments and activities as set out in subdivision (b)(1) of this section unless specific and separate funds are otherwise provided therefor.

(B) The Constitutional Officers Fund shall consist of:

(i) One-third ($\frac{1}{3}$) of the amount produced from the three percent (3%) deduction from the net general revenue deposited into the State Treasury;

(ii) One-third ($\frac{1}{3}$) of the amount produced from the three percent (3%) deduction from the net special revenues collected and deposited into the State Treasury by the agencies set out in subsection (b) of this section; and

(iii) One-third ($\frac{1}{3}$) of the amount produced from the one and one-half percent (1.5%) deduction from the net special revenues collected and deposited into the State Treasury by any other state agency, department, board, commission, or institution.

(C)(i) Any balance which remains in the Constitutional Officers Fund at the end of a fiscal year which exceeds seven percent (7%) of the anticipated obligations from the Constitutional Officers Fund for the fiscal year just ended or which is estimated to be available for the fiscal year may be transferred from time to time to the State Central Services Fund for use in the next fiscal year.

(ii) If the funds transferred to the State Central Services Fund are based on an estimated balance which is less than the actual balance on June 30, the difference shall be transferred to the State Central Services Fund on or before August 1.

(iii) If the funds transferred to the State Central Services Fund are based on an estimated balance which is higher than the actual balance on June 30, the difference shall be transferred from the State Central Services Fund to the Constitutional Officers Fund on or before August 1.

(2) The Constitutional Officers Fund shall also be used to allow the payment of claims for judges due to overpayments into the Arkansas Judicial Retirement System prior to the enactment of §§ 24-6-204 and 24-8-201 — 24-8-211 by transfer to the Judges Retirement Fund in such amounts as may be appropriated by the General Assembly.

(d)(1) Facts before the General Assembly drawn from statistical computations, comparisons, and related data, taken over a period of many years in the past, are conclusive of the proposition that the cost of the services rendered by the agencies set out in subsection (b) of this section have amounted to not less than three percent (3%) of the total general revenues and special revenues as defined in the Revenue Classification Law, § 19-6-101 et seq.

(2) It is therefore declared to be the policy of the State of Arkansas that every agency supported in whole or in part from the general revenues or special revenues deposited into the State Treasury shall contribute to the support of the services rendered by the agencies set out in subsection (b) of this section.

(3) The purposes for which the taxes, licenses, or fees and other income defined to be general revenues or special revenues are raised and collected shall be deemed to include the services as defined in this section.

(e)(1)(A) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “State Central Services Fund”, there to be used for the maintenance, operation, and improvements of those agencies and activities as set out in subdivision (b)(2) of this section unless specific and separate funds are otherwise provided therefor.

(B) The State Central Services Fund shall consist of:

(i) Those special revenues as specified in § 19-6-301(9), (11), (19), (21), (37), (75), (76), (77), (78), (79), (82), (83), (84), (85), (86), (87), (88), (89), (91), (96), (116), (118), (120), (124), (149), (188), (231), (244), (246), and (247) and eight percent (8%) of those special revenues as set out in § 19-6-301(20) of the Revenue Classification Law, § 19-6-101 et seq.;

(ii) The amount produced from the deduction from the net general revenues deposited into the State Treasury;

(iii) The amount produced from the deduction from the net special revenues collected and deposited into the State Treasury by the agencies set out in subsection (b) of this section;

(iv) The amount produced from the deduction from the net special revenues collected and deposited into the State Treasury by any other state agency, department, board, commission, or institution;

(v) All earnings and income collected by any of those agencies set out in subsection (b) of this section;

(vi) Funds received from federal funds on account of indirect cost reimbursement collected under a statewide indirect cost allocation plan and paid to any of the agencies set out in subsection (b) of this section;

(vii) Any other funds received from the federal government granted specifically to the agencies as set out in subsection (b) of this section, unless otherwise required by the grantor federal agency;

(viii) Interest earned on Social Security trust funds which are remitted to the Arkansas Public Employees' Retirement System and held in banks until transmitted to the Social Security Administration;

(ix) Reimbursements by transfer from the Ad Valorem Tax Fund on account of expenditures made to Arkansas Legislative Audit;

(x) Such general revenues as may be provided by the General Assembly;

(xi) One and one-half percent (1.5%) of those cash funds of those state agencies as defined in § 19-5-206;

(xii) Such fund balances as may exist on June 30, 1995, in the Public Defender Fund of the State Treasury and all such funds as may accrue to and be transferred from the Public Defender Fund by the Treasurer of State on the last day of each month;

(xiii) Moneys transferred or deposited from the State Administration of Justice Fund for the benefit of the Arkansas Public Defender Commission;

(xiv) Public defender attorney's fees to be used solely to defray costs for the Arkansas Public Defender Commission as set out in § 5-4-303(g)(2)(A);

(xv) Public defender user fees to be used to defray the costs of the public defender system, § 16-87-213;

(xvi) That portion of nonrefundable fees charged by bail bond companies for the Arkansas Public Defender Commission, § 17-19-301(e); and

(xvii) The first one hundred thousand dollars (\$100,000) collected in taxes and penalties under § 26-26-1614 and deposited as nonrevenue receipts during each fiscal year for use by the Revenue Division of the Department of Finance and Administration, § 26-26-1616.

(2) If required to help meet the commitments of the State Central Services Fund and if funds are determined to be available, the Chief Fiscal Officer of the State may transfer a sum not to exceed four million dollars (\$4,000,000) during any fiscal year from the Budget Stabilization Trust Fund to the State Central Services Fund.

(3)(A) After all other deductions and transfers from other sources authorized by law have been made available to the State Central Services Fund, the Chief Fiscal Officer of the State shall transfer such additional amounts as may be required from the General Revenue Fund Account to the State Central Services Fund to fully finance the expenditures and obligations from the appropriations set out in this section.

(B)(i) The amount of the transfer shall be determined by subtracting the total of all estimated expenditures from the State Central Services Fund from the total resources available to the State Central Services Fund without a transfer of general revenue.

(ii) Then the result shall be multiplied by the proportion that the estimated expenditures for the budgets as set out in subdivision (e)(3)(C) of this section bears to the total of all the estimated expenditures from the State Central Services Fund.

(iii) The product shall be the amount of general revenue required to meet the expenditures and commitments of the agencies and budget set out in subdivision (e)(3)(C) of this section.

(C) The appropriations to which this subdivision (e)(3) applies are determined to be the:

- (i) House of Representatives;
- (ii) Senate;
- (iii) Arkansas Legislative Audit;
- (iv) Bureau of Legislative Research;
- (v) Bureau of Legislative Research — Disbursing Officer;
- (vi) Court of Appeals;
- (vii) Administrative Office of the Courts — Operations;
- (viii) Supreme Court;
- (ix) Governor;
- (x) Lieutenant Governor;
- (xi) Attorney General;
- (xii) Auditor of State — Operations;
- (xiii) Commissioner of State Lands;
- (xiv) Secretary of State;
- (xv) Treasurer of State;
- (xvi) Department of Finance and Administration — Division of Administrative Services:
 - (a) Director's Office;
 - (b) Director's Office — Office of Economic Analysis & Tax Research;
 - (c) Office of Accounting;
 - (d) Office of Budget;
 - (e) Office of Personnel Management; and
 - (f) Office of Administrative Services — Office of Information Services; and
- (xvii) Department of Finance and Administration — Revenue Division.

(D) The Chief Fiscal Officer of the State shall notify the disbursing officers of the appropriations from the State Central Services Fund not enumerated in subdivision (e)(3)(C) of this section of the amount of their portion of any reduction required from their authorized appropriations in order to maintain the State Central Services Fund with a projected positive balance.

(E) In no event shall any funds or appropriations for that particular disbursing agency enumerated in subdivision (e)(3)(C) of this section be affected if a deficit occurs in other State Central Services Fund appropriations or funds not enumerated in subdivision (e)(3)(C) of this section for that particular disbursing agency.

History. Acts 1973, No. 750, § 5; 1979, No. 1013, § 1; 1983, No. 392, § 2; 1983, No. 801, § 3; 1985, No. 888, §§ 1, 2; 1985 (1st Ex. Sess.), No. 3, § 1; A.S.A. 1947, §§ 13-511, 13-511.1; Acts 1987, No. 945, § 3; 1987 (1st Ex. Sess.), No. 24, § 2; 1989, No. 629, § 1; 1991, No. 1135, § 1; 1995, No. 1021, § 1; 1995, No. 1163, §§ 1, 2; 1997, No. 1248, §§ 1, 2; 1997, No. 1355, § 15; 1999, No. 904, § 16; 1999, No. 1463, § 1; 2001, No. 1646, § 1; 2003, No. 1022, § 3; 2003 (1st Ex. Sess.), No. 55, §§ 1, 26; 2005, No. 196, § 9; 2005, No. 2282, §§ 1, 2; 2005, No. 2316, §§ 1, 2; 2007, No. 1032, § 1; 2007, No. 1201, § 1; 2010, No. 262, § 1; 2010, No. 296, § 1; 2011, No. 1136, § 1; 2013, No. 1516, § 1; 2013, No. 1517, § 1; 2015, No. 1144, § 2; 2015, No. 1145, § 2.

A.C.R.C. Notes. Acts 2011, No. 1136, § 2, provides: “SUNSET PROVISION. The provisions of this Act shall be in effect only

from its passage and approval through June 30, 2011.”

Identical Acts 2015, Nos. 1144 and 1145, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2015, Nos. 1144 and 1145, § 11, provided: “DUPLICATE ACTS. If HB 1548 and SB 689 of the 2015 Regular Session of the 90th General Assembly are both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Amendments. The 2011 amendment rewrote former (e)(4).

The 2013 amendment by identical acts Nos. 1516 and 1517 substituted “(244), (246), and (247)” for “(243)” in (e)(1)(B)(i).

The 2015 amendment by identical acts Nos. 1144 and 1145 substituted “anticipated obligations” for “appropriations funded” in (c)(1)(C)(i).

19-5-206. Service charges against state agencies.

(a)(1) For the purpose of this section, the term “state agency” shall include all boards, commissions, departments, agencies, institutions, offices, or officers, and any other office or unit of the State of Arkansas created or established pursuant to law or pursuant to any action of the Governor, functioning under appropriation of the General Assembly or functioning as a representative of the State of Arkansas without appropriation of the General Assembly.

(2)(A) “State agency” shall not include the Department of Education and any of its divisions, community colleges and branches thereof, universities and branches thereof, technical colleges, technical institutes, postsecondary vocational-technical schools, and comprehensive lifelong learning centers.

(B) “State agency” shall not include the office of the Commissioner of State Lands or the Department of Parks and Tourism.

(b) Each state agency, whose annual income or revenue as reflected by the previous fiscal year’s audit exceeds twenty-five thousand dollars (\$25,000), shall remit by check on the first day of each calendar quarter to the Treasurer of State an amount equal to one and one-half percent (1 ½%) of the total expenditures of the previous calendar quarter from those cash funds as defined under § 19-4-801, excluding funds received from the federal government or those held in trust by the state agency or those funds of the various state retirement systems. Funds received by the Department of Arkansas Heritage from voluntary donations shall also be excluded. In the event that a state agency elects to deposit its cash funds into the State Treasury under the provisions of § 19-4-503, then the amount required under this section shall be transferred from the state agency’s treasury fund to the State Central Services Fund.

(c) The Treasurer of State shall deposit each check as a nonrevenue receipt to the credit of the State Central Services Fund in order to provide financial support for certain required administrative functions of state government.

History. Acts 1993, No. 1230, § 1; 1997, No. 1115, § 58; 1997, No. 1248, § 3.

19-5-207. Certain sales and use taxes not subject to deduction, transfer, or distribution.

The sales and use taxes levied under Arkansas Constitution, Amendment 91, § 3, are not subject to deduction, transfer, or distribution to the Constitutional Officers Fund or the State Central Services Fund under §§ 19-5-202, 19-5-203, and 19-5-205.

History. Acts 2016 (3rd Ex. Sess.), No. 1, § 5.

A.C.R.C. Notes. Acts 2016 (3rd Ex.

Sess.), No. 1, § 1, provided: "This act shall be known and may be cited as the 'Arkansas Highway Improvement Plan of 2016.'"

SUBCHAPTER 3 — GENERAL REVENUE OPERATING FUNDS AND FUND ACCOUNTS

SECTION.

- 19-5-301. Funds and fund accounts — Generally.
- 19-5-302. State General Government Fund.
- 19-5-303. Institutions of higher education funds.
- 19-5-304. Education Fund.
- 19-5-305. Public School Fund.

SECTION.

- 19-5-306. Department of Human Services Fund.
- 19-5-307. Public Health Fund.
- 19-5-308. [Repealed.]
- 19-5-309. [Repealed.]
- 19-5-310. Water, Sewer, and Solid Waste Systems Revolving Fund.
- 19-5-311. Technical college funds created.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate

preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1977 (1st Ex. Sess.), No. 7, § 6: Aug. 15, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly, meeting in Special Session, that immediate passage of this act is necessary to prevent irreparable harm to the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1077, § 5: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the Seventy-Second General Assembly that it is essential for the State of Arkansas to place the institutions of higher learning under the provisions of the Uniform Attendance and Leave Policy and to provide that the same rules and regulations that apply to other classified positions shall also apply to these classified positions located in the institutions of higher education. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1115, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the 72nd General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of

the public peace, health, and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 755, § 21: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1981 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1981 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1981, No. 938, § 22: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1983, No. 801, § 18: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 888, § 26: July 1, 1985, except §§ 18, 20, and 21, effective Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an

emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 335, § 6: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that Southern Arkansas University and its various branches and divisions currently receive State funding support through one fund; that the creation of separate funds for the various branches and divisions will promote greater efficiencies in budgeting procedures; and that the provisions of this Act provide for such efficiencies. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, Nos. 930, 931, 935, 936, 937, 938, 939, 940, 942, 944, 945, and 1195, § 10: July 1, 1991. Emergency clauses provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of

funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1991 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1991 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1993, No. 728, § 53: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 911, § 38: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 953, § 24: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the Gen-

eral Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1994 (2nd Ex. Sess.), No. 27, § 10: Aug. 23, 1994. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly meeting in Second Extraordinary Session, that it is necessary to establish a fund account on the books of the State Treasurer, State Auditor and Chief Fiscal Officer of the State in order to properly account for the funds of the Department of Human Services — Division of Youth Services and to continue to provide this essential governmental service; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental program. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1995, No. 158, § 31: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 455, § 5: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly meeting in Regular Session, that the provisions of this Act are of critical importance to the state's provision of a workers' compensation safety

program within the Department of Labor; and that the current fund structure of the Department of Labor needs to be amended to allow for the financial support of the workers' compensation safety program by the Workers' Compensation Commission; and that a delay in the effective date of this Act could work irreparable harm on the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1032, § 13: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that in order for the Department of Health to become more efficient in accounting and budgetary practices due to the transfer of the Bureau of Alcohol and Drug Abuse Prevention, changes in various funds are needed; and that the provisions of this Act provide such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 156, § 7: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas was amended by Amendment 75; that Amendment 75 en-

acted an additional sales tax of $\frac{1}{8}\%$ that was divided between the Game and Fish Commission, the Arkansas Department of Parks and Tourism, the Department of Arkansas Heritage, and Keep Arkansas Beautiful; that administrative legislation must be effective July 1, 1997 when the tax becomes effective so that the intent of the amendment is carried out. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 1007, § 10: Apr. 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that funds provided by the General Assembly for the operations of the Department of Human Services are, due to unforeseen circumstances, insufficient for the Department of Human Services to continue to provide essential governmental services; that the provisions of this act will provide the necessary monies for the Department of Human Services to continue such services; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 1248, § 43: July 1, 1997, except § 33, effective Apr. 9, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the

bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1997, No. 1360, § 132: July 1, 1997, except § 115, effective Apr. 17, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety, Section 115 shall be in full force and effect from and after the date of passage and approval and the remainder of the Act shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 253, § 7: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes to funds must take effect at the time that appropriations become effective and that not do so will create confusion in the state's financial records. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely.

Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 1508, § 19: Apr. 15, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that this act makes various technical corrections in the Arkansas Code; that this act further clarifies the law to provide that the Arkansas Code Revision Commission may correct errors resulting from enactments of prior sessions; and that this act should go into effect immediately in order to be applicable during the codification process of the enactments of this regular session. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 1999, No. 1537, § 140: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 2001, No. 231, § 4: June 30, 2001. Emergency clause provided: "It is found and determined by the General Assembly that questions have arisen regarding the use of funds by the Model Vocational-

Technical Education Resource Center; that it is currently operating without an approved budget, and its existence is preventing the proper use of resources which are needed to provide appropriate educational opportunities for the children of this state. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on June 30, 2001."

Acts 2001, No. 292, § 16: July 1, 2001. Emergency Clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 297, § 9: July 1, 2001. Emergency Clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 577, § 8: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the Eighty-third General Assembly that this act must go into effect on the date the biennial appro-

priation for the Department of Labor goes into effect, which is July 1, 2001, and that the delay in the effective date of this act could work irreparable harm upon the proper administration and provisions of essential government programs. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency Clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2003, No. 1052, § 13: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003."

Acts 2003, No 1290, § 8: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of

funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003.”

Acts 2003 (1st Ex. Sess.), No. 17, § 24: July 1, 2003, except § 9, effective May 8, 2003. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003, except for Section 9 which shall be in full force and effect from and after the date of passage and approval of this Act.”

Acts 2003 (1st Ex. Sess.), No. 25, § 40: July 1, 2003. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and

this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003.”

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003, except § 38, effective May 13, 2003. Emergency clause provided: “It is hereby found and determined by the General Assembly that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003.”

Acts 2005, No. 2139, § 12: Apr. 13, 2005. Emergency clause provided: “It is found and determined by the General Assembly, that funds provided by the General Assembly for the operations of the Department of Education — Division of Public School Academic Facilities and Transportation are, due to unforeseen circumstances, insufficient for the Department of Education — Division of Public School Academic Facilities and Transportation to continue to provide essential governmental services; that the provisions of this act will provide the necessary monies for the Department of Education — Division of Public School Academic Facilities and Transportation to continue such services; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor

may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 182, § 32: Jan. 1, 2008.

Acts 2007, No. 260, § 5: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that this bill calls for the renaming of Arkansas Valley Technical Institute of Arkansas Tech University to Arkansas Tech University — Ozark Campus and the ideal time for changing the name of the institute is at the beginning of the state's fiscal year. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being im-

mediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2009, No. 1414, § 17: July 1, 2009. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2009 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2009 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2009."

Identical Acts 2009, Nos. 1440 and 1441, § 11: July 1, 2009. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2009 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2009."

Identical Acts 2010, Nos. 262 and 296, § 17: July 1, 2010, except § 15, effective Feb. 26, 2010. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of

Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that the effectiveness of this act on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, is essential to the operation of the agencies for which allocations in this act are provided, and the delay in the effective date of this act beyond July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential government programs. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval."

Acts 2010, No. 297, § 8: July 1, 2010. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2010 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2010 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2010."

Acts 2011, No. 1095, § 18: July 1, 2011. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2011 the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of

the public peace, health, and safety shall become effective on July 1, 2011."

Acts 2011, No. 1115, § 18: July 1, 2011. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2011 the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011."

Identical Acts 2012, Nos. 271 and 287, § 10: July 1, 2012.

Identical Acts 2014, Nos. 290 and 299, § 15: July 1, 2014.

Identical Acts 2015, Nos. 1144 and 1145, § 12: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2015 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015."

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 153: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Building Authority, the Arkansas Science and Technology Authority, the Department of Rural Services, and the Division of Land Surveys of the Arkansas Agriculture Department are inefficiently structured; that this inefficient structuring causes an excessive and unnecessary cost to the taxpayers of the this state; and that this act is essential to alleviating that financial burden. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015."

Acts 2016, No. 140, § 17: July 1, 2016. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Ar-

kansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2016 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2016 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2016.”

Acts 2016, No. 141, § 15: July 1, 2016. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2016 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative

session, the delay in the effective date of this Act beyond July 1, 2016 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2016.”

Identical Acts 2016, Nos. 242 and 270, § 8: July 1, 2016. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period ends after July 1, 2016, the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2016.”

Identical Acts 2016 (3rd Ex. Sess.), Nos. 2 and 3, § 128: July 1, 2016.

19-5-301. Funds and fund accounts — Generally.

There are established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the general revenue operating funds and fund accounts in this subchapter which shall be used only for those purposes as set out in this subchapter. These funds shall consist of the governmental revenues as set out in this subchapter.

History. Acts 1973, No. 750, § 6; A.S.A. 1947, § 13-521.

19-5-302. State General Government Fund.

The State General Government Fund shall consist of the following fund accounts and funds made available for the support of the various departments of government as set out below and shall be used for the same purposes as set out for the following fund accounts:

(1) DEPARTMENT OF CORRECTION INMATE CARE AND CUSTODY FUND ACCOUNT.

(A) The Department of Correction Inmate Care and Custody Fund Account shall be used for the maintenance, operation, and improvement of the Department of Correction required in carrying out those powers, functions, and duties relating to nonfarm or crop-producing programs as established by law.

(B) The Department of Correction Inmate Care and Custody Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the inmate care and custody program;
- (iii) Excess farm profits as may be provided by law; and
- (iv) Any other funds provided by law, including federal reimbursements received for eligible expenditures by the various programs of the Department of Correction from appropriations made payable from the Department of Correction Inmate Care and Custody Fund Account;

(2) STATE MILITARY DEPARTMENT FUND ACCOUNT.

(A) The State Military Department Fund Account shall be used for the maintenance, operation, and improvement of the State Military Department required in carrying out the powers, functions, and duties as set out in the Military Code of Arkansas, § 12-60-101 et seq., or other duties imposed by law upon the State Militia, State Military Department, and the Arkansas Wing of the Civil Air Patrol, which was separated from the Department of Public Safety [abolished] by Acts 1981, No. 45, §§ 4 and 5.

(B) The State Military Department Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the State Military Department; and
- (iii) Any other funds as may be provided by law.

(C) Federal reimbursement funds received on account of eligible expenditures by the State Militia or the State Military Department shall be deposited into the Special Military Fund established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, there to be used as may be provided by law;

(3) PARKS AND TOURISM FUND ACCOUNT.

(A) The Parks and Tourism Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Parks and Tourism as created by § 25-13-101, or other duties imposed by law upon the Department of Parks and Tourism, the State Parks, Recreation, and Travel Commission, the Prairie Grove Battlefield State Park Advisory Commission, or upon any state park of Arkansas.

(B) The Parks and Tourism Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various divisions of the Department of Parks and Tourism; and
- (iii) Any other funds that may be provided by law.

(C) Funds received by the various state parks under the direction of the Department of Parks and Tourism which are not required to be deposited into the State Treasury shall be deposited into banks, there to be disbursed as may be appropriated by the General Assembly or to be used as may be otherwise provided by law;

(4) ARKANSAS DEPARTMENT OF ENVIRONMENTAL QUALITY FUND ACCOUNT.

(A) The Arkansas Department of Environmental Quality Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas Department of Environmental Quality in carrying out the powers, functions, and duties as set out in Title 8, Chapters 1-10, or other duties imposed by law upon the Arkansas Pollution Control and Ecology Commission which were transferred to the Arkansas Department of Environmental Quality under the provisions of § 25-14-101.

(B) The Arkansas Department of Environmental Quality Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Such funds received from the Arkansas State Game and Fish Commission and from the Oil and Gas Commission as may be provided by law;
- (iii) Nonrevenue income derived from services provided by the Arkansas Department of Environmental Quality; and
- (iv) Any other funds provided by law;

(5) ARKANSAS ECONOMIC DEVELOPMENT COMMISSION FUND ACCOUNT.

(A) The Arkansas Economic Development Commission Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas Economic Development Commission and the Arkansas Economic Development Council in carrying out the powers, functions, and duties as set out in §§ 15-4-101, 15-4-102, 15-4-201 — 15-4-204, 15-4-206, 15-4-209 — 15-4-212, 15-4-501 — 15-4-524, and 15-10-201 — 15-10-206, or other duties imposed by law upon the Arkansas Economic Development Commission or the Arkansas Energy Office.

(B) The Arkansas Economic Development Commission Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services performed by the various divisions of the Arkansas Economic Development Council; and
- (iii) Any other funds that may be provided by law;

(6) DEPARTMENT OF HIGHER EDUCATION FUND ACCOUNT.

(A) The Department of Higher Education Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Higher Education in carrying out the duties imposed by law upon the Arkansas Higher Education Coordinating Board or the Commission on Coordination of Educational Finance, which was transferred to the Arkansas Higher Education Coordinating Board and to the Department of Higher Education, under the provisions of § 25-7-101.

(B) The Department of Higher Education Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Federal reimbursement on account of eligible expenditures made by the Department of Higher Education;

(iii) Nonrevenue income derived from services provided by the Department of Higher Education; and

(iv) Any other funds provided by law;

(7) DEPARTMENT OF LABOR FUND ACCOUNT.

(A) The Department of Labor Fund Account shall be used for the maintenance, operation, and improvement required by the Department of Labor in carrying out those powers, functions, and duties imposed by law upon the Director of the Department of Labor or the Department of Labor, or upon the State Mine Inspector as set out in § 11-7-201 et seq., or any other duties that may be imposed by law upon the Department of Labor which was transferred to the Department of Labor by § 25-12-101.

(B) The Department of Labor Fund Account shall consist of:

(i) Those general revenues as may be provided by law; and

(ii) Any other funds as may be provided by law, including federal reimbursement received on account of eligible expenditures by the various programs of the Department of Labor operating from and having appropriations made payable from the Department of Labor Fund Account;

(8) LIVESTOCK AND POULTRY FUND ACCOUNT.

(A) The Livestock and Poultry Fund Account shall be used for the maintenance, operation, and improvement of the Arkansas Livestock and Poultry Commission, which was separated from the Department of Commerce [abolished] by Acts 1981, No. 867, § 1, in carrying out the functions, powers, and duties as set out in § 2-33-101 et seq., or other duties imposed by law upon the Arkansas Livestock and Poultry Commission.

(B) The Livestock and Poultry Fund Account shall consist of:

(i) Those general revenues as may be provided by law; and

(ii) Any other funds provided by law;

(9) MISCELLANEOUS AGENCIES FUND ACCOUNT.

(A) The Miscellaneous Agencies Fund Account may be used for the state's membership in regional or national associations, grants to certain organizations, and maintenance, operations, and improvements of appropriation units as may be authorized by the General Assembly.

(B) The Miscellaneous Agencies Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the various agencies and programs funded from the Miscellaneous Agencies Fund Account;

(iii) Federal reimbursement received on account of eligible expenditures of the various agencies and programs receiving primary support from the Miscellaneous Agencies Fund Account;

(iv) Those special revenues as specified in subdivision (233) and that portion of subdivision (201) in § 19-6-301 of the Revenue Classification Law, § 19-6-101 et seq.;

(v) That portion of forfeited registration fees for beer kegs sold for off-site consumption; and

(vi) Civil penalties paid or recovered as set out in § 2-24-108(d)(2).

(C) If there are not sufficient funds available in the Miscellaneous Agencies Fund Account to support the amounts appropriated from the Miscellaneous Agencies Fund Account, the Chief Fiscal Officer of the State shall determine the amount of moneys to be made available for each of the appropriations made from the Miscellaneous Agencies Fund Account, after having first provided full funding for all national and regional association dues and ensured that the appropriations made for the Arkansas State Highway and Transportation Department for road and bridge repair and maintenance are funded pursuant to the maximum funding allocation provided by law;

(10) DEPARTMENT OF ARKANSAS HERITAGE FUND ACCOUNT. The Department of Arkansas Heritage Fund Account shall consist of those general revenues as provided by law for the Department of Arkansas Heritage and shall be used for the maintenance, operation, and improvement of the Department of Arkansas Heritage;

(11) HIGHER EDUCATION GRANTS FUND ACCOUNT.

(A) The Higher Education Grants Fund Account shall be used for the:

(i) State's contribution for tuition support for Arkansas students attending out-of-state schools in dentistry, optometry, veterinary, podiatry, osteopathy, and chiropractic; and

(ii) Disbursement of funds for the Arkansas Academic Challenge Scholarship Program, and other various scholarship, loan, and grant programs as authorized by law and administered by the Department of Higher Education or other state agencies made disbursing agents by the General Assembly from the Higher Education Grants Fund Account.

(B) The Higher Education Grants Fund Account shall consist of those general revenues and any other funds as may be provided by law;

(12) DEPARTMENT OF COMMUNITY CORRECTION FUND ACCOUNT.

(A) The Department of Community Correction Fund Account shall be used for the maintenance, operation, and improvement of the Department of Community Correction required in carrying out those powers, functions, and duties as established by law.

(B) The Department of Community Correction Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the probation, parole, and community correction program; and

(iii) Any other funds provided by law, including federal reimbursements received for eligible expenditures by the various programs of the Department of Correction from appropriations made payable from the Department of Community Correction Fund Account;

(13) HIGHER EDUCATION SALARY DISTRIBUTION FUND ACCOUNT.

(A) The Higher Education Salary Distribution Fund Account shall be used for the distribution of salary and cost-of-living adjustments to the various institutions of higher education.

(B) The Higher Education Salary Distribution Fund Account shall consist of those general revenues and any other funds as may be provided by law;

(14) ARKANSAS AGRICULTURE DEPARTMENT FUND ACCOUNT.

(A) The Arkansas Agriculture Department Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas Agriculture Department in carrying out those powers, functions, and duties imposed by law upon the Secretary of the Arkansas Agriculture Department as set out in Title 25, Chapter 38, or any other duties that may be imposed by law upon the Arkansas Agriculture Department which were transferred to the Arkansas Agriculture Department under the provisions of §§ 25-38-204 — 25-38-206.

(B) The Arkansas Agriculture Department Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various divisions of the Arkansas Agriculture Department;
- (iii) Federal reimbursement received on account of eligible expenditures by the various programs of the Arkansas Agriculture Department operating from and having appropriations made payable from the Arkansas Agriculture Department Fund Account; and
- (iv) Any other funds as may be provided by law.

History. Acts 1973, No. 750, § 6; 1975, No. 868, §§ 4-7; 1977, No. 955, §§ 7-11; 1979, No. 1115, §§ 2, 9; 1981, No. 938, §§ 4-6; 1983, No. 801, § 9; 1985, No. 888, § 7; A.S.A. 1947, § 13-521; Acts 1989, No. 629, §§ 2, 3, 9; 1993, No. 324, § 3; 1993, No. 728, § 40; 1993, No. 911, § 10; 1993, No. 953, § 16; 1993, No. 1073, § 1; 1995, No. 158, § 22; 1995, No. 455, § 1; 1995, No. 1163, §§ 3-5, 28, 29; 1997, No. 156, § 3; 1997, No. 540, § 41; 1997, No. 1248, §§ 4, 5; 1999, No. 646, § 57; 1999, No. 935, § 6; 1999, No. 1164, § 157; 1999, No. 1323, § 48; 1999, No. 1463, §§ 2, 29; 1999, No. 1508, § 8; 2001, No. 577, § 2; 2001, No. 1646, §§ 2, 20; 2001, No. 1800, § 3; 2003 (1st Ex. Sess.), No. 25, § 15; 2003 (1st Ex. Sess.), No. 55, § 24; 2005, No. 2282, § 9; 2005, No. 2316, § 9; 2007, No. 1032, §§ 2, 3; 2007, No. 1201, §§ 2, 3; 2010, No. 297, § 3; 2011, No. 856, § 2; 2011, No. 1095, § 1; 2011, No. 1115, § 1; 2015, No. 1144, §§ 3, 4; 2015, No. 1145, §§ 3, 4; 2016, No. 242, § 2; 2016, No. 270, § 2; 2016 (3rd Ex. Sess.), No. 2, § 124; 2016 (3rd Ex. Sess.), No. 3, § 124.

A.C.R.C. Notes. Acts 2013, No. 263 § 2, provided: “FUNDING TRANSFER. There is hereby established a separate

account within the Department of Correction Inmate Care and Custody Fund Account to be known as the ‘Straight Time Compensation Account’, which shall be used exclusively for straight time compensation. Immediately upon the effective date of this Act, the Department of Correction, with prior review and approval of the Chief Fiscal Officer of the State, shall have the authority to transfer funding between this account and the Holiday Compensation Account of the Department of Correction Inmate Care and Custody Fund Account as established by Section 2 of Act 240 of 2012.”

Identical Acts 2015, Nos. 1144 and 1145, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2015, Nos. 1144 and 1145, § 11, provided: “DUPLICATE ACTS. If HB 1548 and SB 689 of the 2015 Regular Session of the 90th General Assembly are both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Acts 2016, No. 226, § 44, provided: “CARRY FORWARD — INDUSTRY TRAINING PROGRAM. Any unexpended

balance of funds for the Industry Training Program in the Arkansas Economic Development Commission Fund Account which remain at the close of each state fiscal year shall be carried forward to the next state fiscal year to be used for the same intent and purposes as set forth in law.

"Any carry forward of unexpended balance of funding as authorized herein, may be carried forward under the following conditions:

"(1) Prior to June 30, 2015 the Agency shall by written statement set forth its reason(s) for the need to carry forward said funding to the Department of Finance and Administration Office of Budget;

"(2) The Department of Finance and Administration Office of Budget shall report to the Arkansas Legislative Council all amounts carried forward by the September Arkansas Legislative Council or Joint Budget Committee meeting which report shall include the name of the Agency, Board, Commission or Institution and the amount of the funding carried forward, the program name or line item, the funding source of that appropriation and a copy of the written request set forth in (1) above;

"(3) Each Agency, Board, Commission or Institution shall provide a written report to the Arkansas Legislative Council or Joint Budget Committee containing all information set forth in item (2) above, along with a written statement as to the current status of the project, contract, purpose etc. for which the carry forward was originally requested no later than thirty (30) days prior to the time the Agency, Board, Commission or Institution presents its budget request to the Arkansas Legislative Council/Joint Budget Committee; and

"(4) Thereupon, the Department of Finance and Administration shall include all information obtained in item (3) above in the budget manuals and/or a statement of non-compliance by the Agency, Board, Commission or Institution.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 236, § 23, provided: "RE-FUND TO EXPENDITURES. Proceeds derived from the repayment of loans, grants, or scholarships funded by the

Higher Education Grants Fund Account shall be deposited into the State Treasury fund from which it originated.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Identical Acts 2016, Nos. 242 and 270, § 1, provided: "The purpose of this act is to amend the Revenue Stabilization Law."

Identical Acts 2016, Nos. 242 and 270, § 7, provided: "DUPLICATE ACTS. If HB1141 and SB129 of the 2016 Fiscal Session of the 90th General Assembly are both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other."

Identical Acts 2016 (3rd Ex. Sess.), Nos. 2 and 3, § 1, provided:

"(a) The General Assembly finds:

"(1) State government provides vital functions that impact the lives of Arkansas citizens on a daily basis;

"(2) While these functions are important, it is equally important to ensure that state government operates efficiently and effectively to eliminate unnecessary spending of tax dollars and provide timely and quality services to Arkansas citizens; and

"(3) Issues such as the administrative organization of a governmental entity, the appointment structure of a governmental entity's governing board, and extraneous duties assigned to governmental entities hamper the operation of state government and result in unnecessary expenses and delays in the provision of state services.

"(b) It is the intent of this act to amend provisions of law applicable to certain agencies, task forces, committees, and commission to promote efficiency and effectiveness in the operations of state government as a whole."

Publisher's Notes. As to Acts 1981, No. 45, §§ 4 and 5, see Publisher's Notes to § 12-61-101. As to Acts 1981, No. 867, § 1, see Publisher's Notes to § 2-33-101.

Amendments. The 2011 amendment by acts Nos. 856, 1095, and 1115 substituted "Arkansas Economic Development Commission" for "Department of Economic Development" in two places in (5)(A) and in the introductory language of (5)(B).

The 2015 amendment by identical acts Nos. 1144 and 1145 added "including federal reimbursements received for eligible

expenditures by the various programs of the Department of Correction from appropriations made payable from the fund account” in (1)(B)(iv) and (12)(B)(iii).

The 2016 amendment by identical acts Nos. 242 and 270 added (9)(B)(vi).

The 2016 (3rd Ex. Sess.) amendment by identical acts Nos. 2 and 3 deleted “the Arkansas History Commission” following “Advisory Commission” in (3)(A).

19-5-303. Institutions of higher education funds.

(a) UNIVERSITY OF ARKANSAS FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “University of Arkansas Fund”.

(2) The University of Arkansas Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas, including the Fayetteville campus, the Cooperative Extension Service, the University of Arkansas agricultural experiment stations, the Graduate Institute of Technology, the Arkansas Archeological Survey, and for such other related and miscellaneous programs as may be provided by law.

(3) The University of Arkansas Fund shall consist of:

(A) Those general revenues that may be provided by law;

(B) Those special revenues as set out in §§ 19-6-301(45), 19-6-301(229), and 19-6-301(232); and

(C) Funds received from the Budget Stabilization Trust Fund as authorized by § 19-5-501.

(b) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “University of Arkansas Medical Center Fund”.

(2) The University of Arkansas Medical Center Fund is to be used for the maintenance, operation, and improvement of the University of Arkansas for Medical Sciences and its various divisions and programs, including the area health education centers and physician extender programs.

(3) The University of Arkansas Medical Center Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) Those special revenues as set out in § 19-6-301(224); and

(C) Any other funds made available for the support of the University of Arkansas for Medical Sciences which are required to be deposited into the State Treasury.

(c) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “University of Arkansas at Little Rock Fund”.

(2) The University of Arkansas at Little Rock Fund shall be used for the maintenance, operation, and improvement of the Little Rock campus of the University of Arkansas and its various divisions and programs, including the Industrial Research and Extension Center.

(3) The University of Arkansas at Little Rock Fund shall consist of:

- (A) Those general revenues as may be provided by law;
- (B) Those special revenues as set out in § 19-6-301(229); and
- (C) Any other funds made available for the support of the University of Arkansas at Little Rock which are required to be deposited into the State Treasury by law.

(d) UNIVERSITY OF ARKANSAS AT MONTICELLO FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Monticello Fund".

(2) The University of Arkansas at Monticello Fund shall be used for the maintenance, operation, and improvement of the Monticello campus of the University of Arkansas and its various divisions, the University of Arkansas at Monticello College of Technology-Crossett, and the University of Arkansas at Monticello College of Technology-McGehee.

(3) The University of Arkansas at Monticello Fund shall consist of:

- (A) Those general revenues as may be provided by law;
- (B) The June 30, 2003, balances in the Forest Echoes Technical Institute Fund Account and the Great Rivers Comprehensive Life-long Learning Center Fund Account; and
- (C) Any other funds made available for the support of the University of Arkansas at Monticello which are required to be deposited into the State Treasury by law.

(e) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Pine Bluff Fund".

(2) The University of Arkansas at Pine Bluff Fund shall be used for the maintenance, operation, and improvement of the Pine Bluff campus of the University of Arkansas.

(3) The University of Arkansas at Pine Bluff Fund shall consist of:

- (A) Those general revenues as may be provided by law; and
- (B) Any other funds made available for the support of the University of Arkansas at Pine Bluff and its various divisions, including the special teacher training program, which are required to be deposited into the State Treasury by law.

(f) ARKANSAS STATE UNIVERSITY FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University Fund".

(2) The Arkansas State University Fund shall be used for the maintenance, operation, and improvement of Arkansas State University.

(3) The Arkansas State University Fund shall consist of:

- (A) Those general revenues as may be provided by law; and
- (B) Any other funds made available for the support of Arkansas State University which are required to be deposited into the State Treasury by law.

(g) ARKANSAS STATE UNIVERSITY — BEEBE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University — Beebe Fund".

(2) The Arkansas State University — Beebe Fund shall be used for the maintenance, operation, and improvement of Arkansas State University-Beebe, including Arkansas State Technical Institute, Arkansas State University-Searcy, and Arkansas State University-Heber Springs.

(3) The Arkansas State University — Beebe Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University-Beebe which are required to be deposited into the State Treasury by law.

(h) ARKANSAS TECH UNIVERSITY FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Tech University Fund".

(2) The Arkansas Tech University Fund shall be used for the maintenance, operation, and improvement of Arkansas Tech University.

(3) The Arkansas Tech University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas Tech University which are required to be deposited into the State Treasury by law.

(i) HENDERSON STATE UNIVERSITY FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Henderson State University Fund".

(2) The Henderson State University Fund shall be used for the maintenance, operation, and improvement of Henderson State University, including the nursing program.

(3) The Henderson State University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Henderson State University which are required to be deposited into the State Treasury by law.

(j) SOUTHERN ARKANSAS UNIVERSITY FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Southern Arkansas University Fund".

(2) The Southern Arkansas University Fund shall be used for the maintenance, operation, and improvement of Southern Arkansas University.

(3) The Southern Arkansas University Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Southern Arkansas University and its programs which are required to be deposited into the State Treasury by law.

(k) UNIVERSITY OF CENTRAL ARKANSAS FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Central Arkansas Fund".

(2) The University of Central Arkansas Fund shall be used for the maintenance, operation, and improvement of the University of Central Arkansas.

(3) The University of Central Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Central Arkansas which are required to be deposited into the State Treasury by law.

(l) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas at Fort Smith Fund".

(2) The University of Arkansas at Fort Smith Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas at Fort Smith.

(3) The University of Arkansas at Fort Smith Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas at Fort Smith which are required to be deposited into the State Treasury by law.

(m) NORTH ARKANSAS COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "North Arkansas College Fund".

(2) The North Arkansas College Fund shall be used for the maintenance, operation, and improvement of North Arkansas College.

(3) The North Arkansas College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of North Arkansas College which are required to be deposited into the State Treasury by law.

(n) EAST ARKANSAS COMMUNITY COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "East Arkansas Community College Fund".

(2) The East Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of East Arkansas Community College.

(3) The East Arkansas Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of East Arkansas Community College which are required to be deposited into the State Treasury by law.

(o) ARKANSAS NORTHEASTERN COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Northeastern College Fund".

(2) The Arkansas Northeastern College Fund shall be used for the maintenance, operation, and improvement of Arkansas Northeastern College.

(3) The Arkansas Northeastern College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas Northeastern College which are required to be deposited into the State Treasury by law.

(p) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Phillips Community College of the University of Arkansas Fund".

(2) The Phillips Community College of the University of Arkansas Fund shall be used for the maintenance, operation, and improvement of Phillips Community College of the University of Arkansas, including the Stuttgart and DeWitt campuses.

(3) The Phillips Community College of the University of Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Phillips Community College of the University of Arkansas which are required to be deposited into the State Treasury by law.

(q) RICH MOUNTAIN COMMUNITY COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Rich Mountain Community College Fund".

(2) The Rich Mountain Community College Fund shall be used for the maintenance, operation, and improvement of Rich Mountain Community College.

(3) The Rich Mountain Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Rich Mountain Community College which are required to be deposited into the State Treasury by law.

(r) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Northwest Arkansas Community College Fund".

(2) The Northwest Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of Northwest Arkansas Community College.

(3) The Northwest Arkansas Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Northwest Arkansas Community College which are required to be deposited into the State Treasury by law.

(s) SOUTH ARKANSAS COMMUNITY COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "South Arkansas Community College Fund".

(2) The South Arkansas Community College Fund shall be used for the maintenance, operation, and improvement of South Arkansas Community College.

(3) The South Arkansas Community College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of South Arkansas Community College which are required to be deposited into the State Treasury by law.

(t) SAU-TECH FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "SAU-Tech Fund".

(2) The SAU-Tech Fund shall be used for the maintenance, operation, and improvement of SAU-Tech, the Arkansas Fire Training Academy, and the Arkansas Environmental Training Academy.

(3) The SAU-Tech Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of SAU-Tech and its programs which are required to be deposited into the State Treasury by law.

(u) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University Mid-South Fund".

(2) The Arkansas State University Mid-South Fund shall be used for the maintenance, operation, and improvement of Arkansas State University Mid-South.

(3) The Arkansas State University Mid-South Fund shall consist of:

(A) Those general revenues as may be provided by law;

(B) Those special revenues as set out in § 19-6-301(183); and

(C) Any other funds made available for the support of Arkansas State University Mid-South which are required to be deposited into the State Treasury by law.

(v) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Hope Fund".

(2) The University of Arkansas Community College at Hope Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Hope.

(3) The University of Arkansas Community College at Hope Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas Community College at Hope which are required to be deposited into the State Treasury by law.

(w) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Batesville Fund".

(2) The University of Arkansas Community College at Batesville Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Batesville.

(3) The University of Arkansas Community College at Batesville Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas Community College at Batesville which are required to be deposited into the State Treasury by law.

(x) HIGHER EDUCATION INSTITUTIONS PERFORMANCE FUND.

(1) The Higher Education Institutions Performance Fund shall be used to provide additional support for institutions of higher education on the basis of institutional performance as determined by the Arkansas Higher Education Coordinating Board and reported to the Legislative Council.

(2) The Higher Education Institutions Performance Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds provided by law.

(y) ARKANSAS STATE UNIVERSITY — NEWPORT FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University — Newport Fund".

(2) The Arkansas State University — Newport Fund shall be used for the maintenance, operation, and improvement of Arkansas State University — Newport.

(3) The Arkansas State University — Newport Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University — Newport which are required to be deposited into the State Treasury by law.

(z) TWO-YEAR COLLEGE MODEL FORMULA FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Two-Year College Model Formula Fund".

(2) The Two-Year College Model Formula Fund shall be used for the distribution of funds to the various two-year colleges by the Department of Higher Education as may be authorized by law.

(3) The Two-Year College Model Formula Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available by the General Assembly.

(aa) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Cossatot Community College of the University of Arkansas Fund".

(2) The Cossatot Community College of the University of Arkansas Fund shall be used for the maintenance, operation, and improvement of Cossatot Community College of the University of Arkansas.

(3) The Cossatot Community College of the University of Arkansas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Cossatot Community College of the University of Arkansas which are required to be deposited into the State Treasury by law.

(bb) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "University of Arkansas Community College at Morrilton Fund".

(2) The University of Arkansas Community College at Morrilton Fund shall be used for the maintenance, operation, and improvement of the University of Arkansas Community College at Morrilton.

(3) The University of Arkansas Community College at Morrilton Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the University of Arkansas Community College at Morrilton which are required to be deposited into the State Treasury by law.

(cc) ARKANSAS STATE UNIVERSITY-MOUNTAIN HOME FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas State University-Mountain Home Fund".

(2) The Arkansas State University-Mountain Home Fund shall be used for the maintenance, operation, and improvement of Arkansas State University-Mountain Home.

(3) The Arkansas State University-Mountain Home Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Arkansas State University-Mountain Home which are required to be deposited into the State Treasury by law.

(dd) NATIONAL PARK COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "National Park College Fund".

(2) The National Park College Fund shall be used for the maintenance, operation, and improvement of National Park College.

(3) The National Park College Fund shall consist of:

(A) Those general revenues transferred each month from the Garland County Community College Fund;

(B) The June 30, 2003, balances in the Garland County Community College Fund; and

(C) Any other funds made available for the support of National Park College which are required to be deposited into the State Treasury by law.

(ee) SCHOOL FOR MATH, SCIENCES, AND ARTS FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "School for Math, Sciences, and Arts Fund".

(2) The School for Math, Sciences, and Arts Fund shall be used to provide for the maintenance, operation, and improvement required by the Arkansas School for Mathematics, Sciences, and the Arts in carrying out its powers, functions, and duties as set out by law.

(3) The School for Math, Sciences, and Arts Fund shall consist of:

(A) Moneys allocated and transferred from the Educational Excellence Trust Fund;

(B) Any general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.; and

(C) Any other moneys as may be authorized by law.

(ff) OZARKA COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Ozarka College Fund".

(2) The Ozarka College Fund shall be used for the maintenance, operation, and improvement of Ozarka College.

(3) The Ozarka College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Ozarka College which are required to be deposited into the State Treasury by law.

(gg) SOUTHEAST ARKANSAS COLLEGE FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Southeast Arkansas College Fund".

(2) The Southeast Arkansas College Fund shall be used for the maintenance, operation, and improvement of Southeast Arkansas College.

(3) The Southeast Arkansas College Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of Southeast Arkansas College which are required to be deposited into the State Treasury by law.

(hh) COLLEGE OF THE OUACHITAS FUND.

(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "College of The Ouachitas Fund".

(2) The College of The Ouachitas Fund shall be used for the maintenance, operation, and improvement of the College of The Ouachitas.

(3) The College of The Ouachitas Fund shall consist of:

(A) Those general revenues as may be provided by law; and

(B) Any other funds made available for the support of the College of The Ouachitas which are required to be deposited into the State Treasury by law.

History. Acts 1973, No. 750, § 6; 1975, No. 868, §§ 8, 9; 1977, No. 955, §§ 12, 13; 1979, No. 1013, § 9; 1979, No. 1077, § 3; 1981, No. 938, § 7; 1983, No. 801, §§ 5-7, 10; 1985, No. 888, § 8; A.S.A. 1947, § 13-521; Acts 1989, No. 629, § 4; 1991, No. 335, §§ 1, 2; 1991, No. 1135, § 2; 1993, No. 447, § 8; 1993, No. 1073, §§ 2, 3; 1995, No. 1163, §§ 6-9; 1995, No. 1296, § 70; 1997, No. 1248, §§ 6, 7; 1999, No. 1463, §§ 3-6; 2001, No. 90, § 9; 2001, No. 292, § 12; 2001, No. 297, § 5; 2003, No. 1290, § 4; 2003 (1st Ex. Sess.), No. 55, §§ 2, 3, 27, 29, 31, 34; 2005, No. 2282, § 3; 2005, No. 2316, § 3; 2007, No. 1032, §§ 4-6; 2007, No. 1201, §§ 4-6; 2009, No. 1440, § 1; 2009, No. 1441, § 1; 2011, No. 1095, § 2; 2011, No. 1115, § 2; 2012, No. 271, § 1; 2012, No. 287, § 1; 2013, No. 1131, § 1; 2016, No. 140, § 11; 2016, No. 141, § 11.

A.C.R.C. Notes. As enacted by Acts 2003 (1st Ex. Sess.), No. 55, § 34, subdivision (ee)(1) began: "Only in the event that Garland County Community College and Quapaw Technical Institute merge,".

Acts 2009, No. 1427, § 17, provided:

"SCHOOL FOR MATH, SCIENCE AND ARTS FUNDING PROVISIONS. Funding provided to the University of Arkansas Fund for the Arkansas School for Mathematics, Sciences, and the Arts in Arkansas Code Annotated 19-5-401 et. seq. shall be transferred to the School for Math, Science and Arts Fund."

Amendments. The 2011 amendment by identical acts Nos. 1095 and 1115 deleted "and the Quapaw Technical Institute Fund Account" following "the Garland County Community College Fund" in (ee)(3)(A) and (ee)(3)(B).

The 2012 amendment by identical acts Nos. 271 and 287 added (gg), (hh), and (ii) (now (ff), (gg), and (hh)).

The 2013 amendment repealed former (o).

The 2016 amendment by No. 140 substituted "Arkansas State University Mid-South" for "Mid-South Community College" throughout (v) (now (u)).

The 2016 amendment by No. 141 substituted "National Park College" for "National Park Community College" throughout (ee) (now (dd)).

19-5-304. Education Fund.

The Education Fund shall consist of the following funds and fund accounts made available for the support of the Department of Education and the Department of Career Education and shall be used for the same purposes as set out for the following fund accounts:

(1) DEPARTMENT OF EDUCATION FUND ACCOUNT.

(A) The Department of Education Fund Account shall be used to provide for the maintenance, operation, and improvement of the Department of Education as created by § 6-10-101 et seq., and any other laws imposing functions, powers, and duties upon the State Board of Education, the Department of Education, and the Commissioner of Education, including, but not necessarily limited to, history

textbooks expenses, the Publishing Revolving Account, audio-visual services, textbooks operation, compact for education, including the state's membership, and the state's contribution to the Southern Regional Education Board.

(B) The Department of Education Fund Account shall consist of:

(i) Those general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.; and

(ii) Nonrevenue income derived from services provided by those programs supported from the Department of Education Fund Account, including any rental property located on the State Capitol grounds owned by the Department of Education;

(2) DEPARTMENT OF CAREER EDUCATION FUND ACCOUNT.

(A) The Department of Career Education Fund Account shall be used to provide support for those programs placed under the direction of the Director of the Department of Career Education as authorized by §§ 6-11-101, 6-11-102, 25-6-101, 25-6-102, and Acts 1981, No. 64, § 4, and any other laws imposing functions, powers, and duties upon the Career Education and Workforce Development Board, including without limitation the following:

(i) Vocational, technical, and adult education;

(ii) Adult basic education;

(iii) Manpower training;

(iv) Vocational standards;

(v) Industry training programs; and

(vi) Those functions, programs, and responsibilities transferred to the Department of Career Education as authorized by these statutes.

(B) The Department of Career Education Fund Account shall consist of those general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq.;

(3) EDUCATIONAL TELEVISION FUND ACCOUNT.

(A) The Educational Television Fund Account shall be used for the maintenance, operation, and improvement required by the Educational Television Division of the Department of Education in carrying out those powers, functions, and duties of the Arkansas Educational Television Commission as set out in § 6-3-101 et seq. or other duties imposed by law upon the commission.

(B) The Educational Television Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Educational Television Division and any other nonfederal grant funds provided by law;

(4) STATE LIBRARY FUND ACCOUNT.

(A) The State Library Fund Account shall be used for the maintenance, operation, and improvement required by the Library Division of the Department of Education in carrying out the powers, functions, and duties as set out in § 13-2-201 et seq. or any other duties imposed by law upon the State Library Commission, which were transferred to the Department of Education by §§ 6-11-101, 6-11-102, and 25-6-102.

(B) The State Library Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Library Division of the Department of Education and any other nonfederal grant funds provided by law;

(5) SCHOOL FOR THE BLIND FUND ACCOUNT.

(A) The School for the Blind Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas School for the Blind in carrying out those powers, functions, and duties as set out in § 6-43-101 et seq. and § 6-43-201 et seq.

(B) The School for the Blind Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Arkansas School for the Blind and any other nonfederal grant funds provided by law.

(C) Federal reimbursement funds received on account of vocational education programs conducted by the Arkansas School for the Blind shall not be deposited into the School for the Blind Fund Account;

(6) SCHOOL FOR THE DEAF FUND ACCOUNT.

(A) The School for the Deaf Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas School for the Deaf in carrying out the powers, functions, and duties as set out in § 6-43-301 et seq. or other duties imposed by law upon the Arkansas School for the Deaf, which were transferred to the Department of Education by §§ 6-11-101, 6-11-102, and 25-6-102.

(B) The School for the Deaf Fund Account shall consist of those general revenues as may be provided by law and nonrevenue income derived from services provided by the Arkansas School for the Deaf and any other nonfederal grant funds provided by law.

(C) Federal reimbursement funds received on account of vocational education programs conducted by the Arkansas School for the Deaf shall not be deposited into the School for the Deaf Fund Account;

(7) REHABILITATION SERVICES FUND ACCOUNT.

(A) The Rehabilitation Services Fund Account shall be used for the maintenance, operation, and improvement required by the Arkansas Rehabilitation Services of the Department of Career Education in carrying out the powers, functions, and duties as set out in § 6-52-101 et seq., the Rehabilitation Act of Arkansas, § 20-79-201 et seq., and § 25-30-201 et seq., and for the adult handicapped program at the Arkansas Health Center.

(B) The Rehabilitation Services Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by rehabilitation programs of the Arkansas Rehabilitation Services of the Department of Career Education; and

(iii) Any other nonfederal grant funds provided by law;

(8) TECHNICAL INSTITUTE AND OTHER EDUCATION FUND ACCOUNTS.

(A) The Crowley's Ridge Technical Institute Fund Account shall be used for the maintenance, operation, and improvement of Crowley's

Ridge Technical Institute. The Crowley's Ridge Technical Institute Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of Crowley's Ridge Technical Institute which are required to be deposited into the State Treasury by law.

(B) The Northwest Technical Institute Fund Account shall be used for the maintenance, operation, and improvement of Northwest Technical Institute. The Northwest Technical Institute Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of Northwest Technical Institute which are required to be deposited into the State Treasury by law.

(C) The Riverside Vocational Technical School Fund Account shall be used for the maintenance, operation, and improvement of Riverside Vocational and Technical School. The Riverside Vocational Technical School Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of Riverside Vocational Technical School which are required to be deposited into the State Treasury by law;

(9) EDUCATIONAL FACILITIES PARTNERSHIP FUND ACCOUNT.

(A) The Educational Facilities Partnership Fund Account shall be used for distribution of grants for programs providing academic school facility and transportation assistance to the public school districts as may be provided by law.

(B) The Educational Facilities Partnership Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Moneys transferred from the General Improvement Fund; and
- (iii) Any other moneys as may be provided by law; and

(10) DIVISION OF PUBLIC SCHOOL ACADEMIC FACILITIES AND TRANSPORTATION FUND ACCOUNT.

(A) The Division of Public School Academic Facilities and Transportation Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Public School Academic Facilities and Transportation of the Department of Education as may be provided by law.

(B) The Division of Public School Academic Facilities and Transportation Fund Account shall consist of:

- (i) Those general revenues as may be provided by law; and
- (ii) Any other funds made available for the support of the Division of Public School Academic Facilities and Transportation of the Department of Education.

§ 10; 1999, No. 253, § 1; 2001, No. 152, § 2; 2001, No. 231, § 2; 2003 (1st Ex. Sess.), No. 55, §§ 4, 28, 30, 32, 33; 2005, No. 1962, §§ 80-82; 2005, No. 2139, § 5; 2007, No. 260, § 4; 2007, No. 827, § 143; 2011, No. 856, § 3; 2011, No. 1095, § 3; 2011, No. 1115, § 3.

A.C.R.C. Notes. Acts 2015, No. 319, § 7, provided: "ARKANSAS VETERANS' INITIATIVE. The appropriation authorized in this Act for Arkansas Veterans' Initiative, Stories of Service is not intended to be carried forward into the base level for the purposes of budget preparation. Any appropriation request for this purpose shall be considered a new appropriation request, and therefore will be considered a change level budget request.

"Notwithstanding any law pertaining to the transfer of year-end fund balances or any law to the contrary, any funds provided to the Educational Television Fund Account for the purpose of funding the Arkansas Veterans' Initiative Appropriation which remain in the Educational Television Fund Account at the end of a fiscal year shall remain in the Educational Television Fund Account and shall continue to be allocated to Arkansas Veterans' Initiative Appropriation in the following fiscal year."

"The provisions of this section shall be in effect only from July 1, 2015 through June 30, 2016."

Acts 2016, No. 139, § 7, provided: "ARKANSAS VETERANS' INITIATIVE. The appropriation authorized in this Act for Arkansas Veterans' Initiative, Stories of Service is not intended to be carried forward into the base level for the purposes of budget preparation. Any appropriation request for this purpose shall be considered a new appropriation request, and therefore will be considered a change level budget request.

"Notwithstanding any law pertaining to the transfer of year-end fund balances or any law to the contrary, any funds provided to the Educational Television Fund Account for the purpose of funding the Arkansas Veterans' Initiative Appropriation which remain in the Educational Television Fund Account at the end of a fiscal year shall remain in the Educational Television Fund Account and shall con-

tinue to be allocated to the Arkansas Veterans' Initiative Appropriation in the following fiscal year.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Publisher's Notes. Pursuant to Acts 1993, No. 574, § 1, and effective July 1, 1993, the Division of Rehabilitation Services of the Department of Human Services was transferred to the Division of Vocational and Technical Education of the Department of Education, and was renamed Arkansas Rehabilitation Services.

Acts 1981, No. 64, § 4, provided: "SECTION 4. The powers, functions and duties heretofore vested in the Director of the Department of Higher Education, the Director of the Department of Economic Development, and in other state agencies relating to the administration and supervision of programs of vocational, technical and occupational education in state vocational schools, community colleges, universities and colleges, area vocational high schools, the public schools, or in any other public education facility, are hereby transferred to and shall hereafter be exercised by the State Board of Education and shall be administered through the Division of Vocational and Technical Education of the Department of Education. This section shall not replace the current authority vested in the Boards of Trustees of community colleges, universities, and colleges."

Amendments. The 2011 amendment by No. 856 substituted "Department of Career Education" for "Department of Workforce Education" throughout (2); and substituted "State Board of Career Education" for "State Board of Workforce Education and Career Opportunities" in the introductory language of (2)(A).

The 2011 amendment by identical acts Nos. 1095 and 1115 substituted "Department of Career Education" for "Department of Workforce Education" throughout the section; substituted "State Board of Career Education" for "State Board of Workforce Education and Career Opportunities" in the introductory language of (2)(A); and deleted former (8)(A) and (8)(D) and redesignated the remaining subdivisions accordingly.

19-5-305. Public School Fund.

(a) The Public School Fund shall consist of the following fund accounts and funds made available for the support of the Department of Education, the Arkansas State Library of the Department of Education, and the Department of Career Education and shall be used for the same purposes as set out for the following fund accounts:

(1) DEPARTMENT OF EDUCATION PUBLIC SCHOOL FUND ACCOUNT. The Department of Education Public School Fund Account shall be used for grants and aids for the programs administered by the Department of Education as authorized by law;

(2) DEPARTMENT OF CAREER EDUCATION PUBLIC SCHOOL FUND ACCOUNT. The Department of Career Education Public School Fund Account shall be used for grants and aids for the programs administered by the Department of Career Education consisting of, but not limited to:

(A) General adult education grants;

(B) Adult basic education grants;

(C) Manpower development and training grants;

(D) Vocational-technical and adult education; and

(E) Such other grants and aids as may be authorized by law for disbursement by the Department of Career Education; and

(3) STATE LIBRARY PUBLIC SCHOOL FUND ACCOUNT. The State Library Public School Fund Account shall be used for State Aid to Public Libraries as administered by the Arkansas State Library of the Department of Education.

(b) The Public School Fund shall consist of those moneys as may be provided by:

(1) The Revenue Stabilization Law, § 19-5-101 et seq.;

(2) Any federal mineral leasing funds, federal forest reserve funds, federal flood control funds, or any other similar turnback funds in the State Treasury for which the eligible county or school district cannot be identified;

(3) Fines collected pursuant to § 6-21-410 under the Free Textbook Act of 1975, § 6-21-401 et seq.;

(4) Funds remitted by county treasurers for those school districts which have local revenue per student in excess of the local base per student, as set out in § 26-80-101(c);

(5) Amusement machine revenues up to and including thirty thousand dollars (\$30,000), as set out in § 26-57-407;

(6) Twenty-five percent (25%) of additional rental vehicle tax revenues under § 26-63-302, to be used exclusively for teacher salaries; and

(7) Such other funds as may be authorized by law.

(c)(1) There is authorized a transfer of up to two hundred thousand dollars (\$200,000) per year from the Public School Fund to the Department of Education Fund Account or the Department of Career Education Fund Account, or a portion thereof to both, by the Treasurer of State and the Chief Fiscal Officer of the State, upon certification as to

the amount required by the Commissioner of Education or by the Director of the Department of Career Education, or both, to the Chief Fiscal Officer of the State.

(2) This transfer shall be used to provide additional support for the administration of the handicapped children program and the vocational-technical and adult education program.

History. Acts 1973, No. 750, § 6; 1975, No. 868, § 2; 1977, No. 955, § 3; A.S.A. 1947, § 13-521; Acts 1997, No. 1248, § 8; 1999, No. 253, § 2; 2001, No. 1646, § 3; 2003, No. 1052, § 10; 2003 (1st Ex. Sess.), No. 55, § 5; 2007, No. 182, § 15; 2007, No. 1032, § 7; 2007, No. 1201, § 7; 2011, No. 1095, § 4; 2011, No. 1115, § 4.

A.C.R.C. Notes. Acts 2011, No. 1095, § 9, provided: "Any funds appropriated by the Eighty-Eighth General Assembly from the Department of Workforce Education Public School Fund Account shall be deemed payable from the Department of Career Education Public School Fund Account."

Acts 2011, No. 1115, § 9, provided: "Any

funds appropriated by the Eighty-Eighth General Assembly from the Department of Workforce Education Public School Fund Account shall be deemed payable from the Department of Career Education Public School Fund Account."

Amendments. The 2011 amendment by identical acts Nos. 1095 and 1115, in the introductory language of (a), deleted "the Department of Workforce Education" following "the Department of Education" and inserted "the Department of Career Education"; rewrote (a)(1); and substituted "Department of Career Education" for "Department of Workforce Education" throughout (a)(2) and (c)(1).

19-5-306. Department of Human Services Fund.

The Department of Human Services Fund shall consist of the following fund accounts and funds made available for the support of the Department of Human Services and shall be used for the same purposes as set out for the following fund accounts:

(1) BEHAVIORAL HEALTH SERVICES FUND ACCOUNT.

(A) The Behavioral Health Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Behavioral Health Services of the Department of Human Services in carrying out the powers, functions, and duties, as set out in § 20-46-101 et seq. and § 25-10-101 et seq., or other duties imposed by law upon the Arkansas State Hospital.

(B) The Behavioral Health Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Arkansas State Hospital;
- (iii) Federal reimbursement received on account of eligible expenditures;
- (iv) Paying patient fees and other funds as may be provided by law;
- (v) Funds received from local sources for community program matching; and
- (vi) Funds received from the Division of Medical Services of the Department of Human Services;

(2) DEVELOPMENTAL DISABILITIES SERVICES FUND ACCOUNT.

(A) The Developmental Disabilities Services Fund Account shall be used for the maintenance, operation, and improvement required

by the Division of Developmental Disabilities Services of the Department of Human Services in carrying out the powers, functions, and duties, as set out in § 20-48-101 et seq. and § 25-10-101 et seq., and all laws amendatory thereto, or other duties imposed by law upon the human development centers or the Board of Developmental Disabilities Services.

(B) The Developmental Disabilities Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived by services provided by the human development centers;
- (iii) Funds received from local sources to provide matching for community developmental disabilities services programs; and
- (iv) Reimbursement received from the Division of Medical Services;

(3) MEDICAL SERVICES FUND ACCOUNT.

(A) The Medical Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Medical Services of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 20-76-101 et seq. and § 25-10-101 et seq., including the support and administration costs of the expanded Medical Services Program of the Division of Medical Services for the working poor in Arkansas.

(B) The Medical Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of Medical Services;
- (iii) Federal reimbursement received on account of eligible expenditures for the administration of medical services programs;
- (iv) Funds derived from fees collected pursuant to the provisions of §§ 20-10-213 — 20-10-228 to be used for the maintenance and operation of the long-term care facility licensure program of the Division of Medical Services; and
- (v) Any other nonfederal grant funds provided by law.

(C) Other federal reimbursement funds received by the Division of Medical Services shall be deposited into a separate federal reimbursement fund on the books of the Treasurer of State;

(4) YOUTH SERVICES FUND ACCOUNT.

(A) The Youth Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Youth Services of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 9-28-201 et seq., including serious offender and community-based programs and the youth service centers.

(B) The Youth Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the various programs of the Division of Youth Services; and

(iii) Any other nonfederal grants-in-aid funds provided by law.

(C) Other federal reimbursement received by the Division of Youth Services shall be deposited into a separate federal reimbursement fund on the books of the Treasurer of State, including those received on account of eligible expenditures of the youth service centers' vocational education programs;

(5) CHILDREN AND FAMILY SERVICES FUND ACCOUNT.

(A) The Children and Family Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Children and Family Services of the Department of Human Services in carrying out those functions, powers, and duties as set out in § 25-10-101 et seq.

(B) The Children and Family Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of Children and Family Services; and
- (iii) Any other nonfederal grant-in-aid funds provided by law;

(6) DEPARTMENT OF HUMAN SERVICES ADMINISTRATION FUND ACCOUNT.

(A) The Department of Human Services Administration Fund Account shall be used for the maintenance, operation, and improvement required by the office of the Director of the Department of Human Services in carrying out the administrative duties of the Department of Human Services as set out in and under the restrictions and provisions of § 20-46-301 and § 25-10-101 et seq., and of the Office of Finance and Administration of the Department of Human Services, and the Division of Community Service and Non-profit Support of the Department of Human Services as set out in § 25-10-128.

(B) The Department of Human Services Administration Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by these divisions of the Department of Human Services; and
- (iii) Any other funds, including reimbursement for costs incurred by these divisions from the various other Department of Human Services' divisions from nongeneral revenue sources, as may be required and provided by law;

(7) AGING AND ADULT SERVICES FUND ACCOUNT.

(A) The Aging and Adult Services Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Aging and Adult Services of the Department of Human Services in carrying out the powers, functions, and duties as imposed by law, and § 25-10-101 et seq., upon the Division of Aging and Adult Services.

(B) The Aging and Adult Services Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;

(ii) Fifty percent (50%) of those special revenues as specified in § 19-6-301(201), there to be used to assist the Meals on Wheels program, and any other special revenues as may be provided by law;

(iii) Nonrevenue income derived from services provided by the Division of Aging and Adult Services;

(iv) Federal reimbursement received on account of eligible expenditures of the Division of Aging and Adult Services; and

(v) The first three million dollars (\$3,000,000) each year of the net revenues derived from the additional cigarette tax levied in § 26-57-802, to be used exclusively for transportation services benefiting the elderly, including the Meals on Wheels program;

(8) STATE SERVICES FOR THE BLIND FUND ACCOUNT.

(A) The State Services for the Blind Fund Account shall be used for the maintenance, operation, and improvement required by the Division of State Services for the Blind of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 25-10-201 et seq. or other duties imposed by law upon the Division of State Services for the Blind.

(B) The State Services for the Blind Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by programs of the Division of State Services for the Blind; and

(iii) Any other nonfederal grants funds provided by law;

(9) COUNTY OPERATIONS FUND ACCOUNT.

(A) The County Operations Fund Account shall be used for the maintenance, operation, and improvement required by the Division of County Operations of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 25-10-102.

(B) The County Operations Fund Account shall consist of:

(i) Those general revenues as may be provided by law;

(ii) Nonrevenue income derived from services provided by the various programs of the Division of County Operations;

(iii) Any other nonfederal grants-in-aid funds provided by law;

(iv) Funds received from the Department of Education for surplus commodities; and

(v) Federal reimbursement received on account of eligible expenditures of the Division of County Operations.

(C) Other federal reimbursement funds received by the Division of County Operations shall be deposited into a separate federal reimbursement fund on the books of the Treasurer of State;

(10) DEPARTMENT OF HUMAN SERVICES GRANTS FUND ACCOUNT.

(A) The Department of Human Services Grants Fund Account shall be used for the following grant programs to consist of general revenues and any other nonfederal funds, as may be appropriated by the General Assembly:

(i) Children's Medical Services;

(ii) Food Stamp Employment and Training Program;

- (iii) Aid to the Aged, Blind, and Disabled;
- (iv) Transitional Employment Assistance Program;
- (v) Private nursing home care;
- (vi) Infant Infirmary — nursing home care;
- (vii) Public Nursing Home Care;
- (viii) Prescription drugs;
- (ix) Hospital and Medical Services;
- (x) Child and Family Life Institute;
- (xi) Community Services Block Grant Program;
- (xii) ARKids First Program;
- (xiii) Child health management services; and
- (xiv) Child Care Grant.

(B) Federal reimbursement received by the Department of Human Services shall be deposited into separate funds on the books of the Treasurer of State;

(11) LONG-TERM CARE FACILITY RECEIVERSHIP FUND ACCOUNT.

(A) The Long-Term Care Facility Receivership Fund Account shall be used for paying the expenses of receivers appointed under the Arkansas Long-Term Care Facility Receivership Law, § 20-10-901 et seq., as administered and disbursed under the direction of the Director of the Department of Human Services.

(B) The Long-Term Care Facility Receivership Fund Account shall consist of:

- (i) Those general revenues and such other funds as may be provided by law; and
- (ii) The balance in the Long-Term Care Facility Receivership Fund Account which remains at the end of a fiscal year;

(12) CHILD CARE AND EARLY CHILDHOOD EDUCATION FUND ACCOUNT.

(A) The Child Care and Early Childhood Education Fund Account shall be used for the maintenance, operation, and improvement required by the Division of Child Care and Early Childhood Education of the Department of Human Services in carrying out those functions, powers, and duties as set out in the Child Care Facility Licensing Act, § 20-78-201 et seq., or other duties imposed by law upon the Division of Child Care and Early Childhood Education.

(B) The Child Care and Early Childhood Education Fund Account shall consist of:

- (i) Those general revenues as may be provided by law;
- (ii) Nonrevenue income derived from services provided by the Division of Child Care and Early Childhood Education; and
- (iii) Any other nonfederal grant-in-aid funds provided by law.

History. Acts 1973, No. 750, § 6; 1975, No. 868, § 3; 1977, No. 955, §§ 4-6; 1977 (1st Ex. Sess.), No. 7, § 2; 1979, No. 1115, § 4; 1981, No. 938, §§ 2, 3; 1983, No. 801, §§ 4-15; 1985, No. 888, § 5; A.S.A. 1947, § 13-521; Acts 1987, No. 928, § 1; 1989, No. 629, § 5; 1991, No. 1135, §§ 4, 16; 1993, No. 1073, §§ 4, 24; 1994 (2nd Ex. Sess.), No. 27, § 1; 1995, No. 1163, § 11; 1997, No. 1007, § 3; 1997, No. 1360, § 82; 1999, No. 1463, § 7; 1999, No. 1537, § 100; 2003 (1st Ex. Sess.), No. 17, § 10; 2003 (1st Ex. Sess.), No. 55, §§ 6-8; 2007, No. 1032, §§ 8-10; 2007, No. 1201, §§ 8-

10; 2009, No. 1414, § 8; 2011, No. 42, § 4; 2011, No. 1095, § 5; 2011, No. 1115, § 5.

A.C.R.C. Notes. Acts 2016, No. 3, § 8, provided: “DEPARTMENT OF HUMAN SERVICES GRANTS FUND ACCOUNT. The Department of Human Services Grants Fund Account shall be used for the following grant programs to consist of general revenues and any other nonfederal funds, as may be appropriated by the General Assembly:

- “(i) Children’s Medical Services;
- “(ii) Food Stamp Employment and Training Program;
- “(iii) Aid to the Aged, Blind, and Disabled;
- “(iv) Transitional Employment Assistance Program;
- “(v) Private nursing home care;
- “(vi) Infant Infirmary — nursing home care;
- “(vii) Public Nursing Home Care;
- “(viii) Prescription Drugs;
- “(ix) Hospital and Medical Services;
- “(x) Child and Family Life Institute;
- “(xi) Community Services Block Grant;
- “(xii) ARKIDSFIRST;
- “(xiii) Child Health Management Services; and

“(xiv) Child Care Grant.

“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

Publisher’s Notes. Acts 1994 (2nd Ex. Sess.), No. 27, § 4, provided: “It is the purpose and intent of this act to assure that the revenues derived from the tax levied on soft drinks in Arkansas Code § 26-57-901 will never become general revenues of the state but will be used exclusively for matching federal funds available to the state for the Arkansas Medicaid Program or in the event the Arkansas Medicaid Program is discontinued for any reason, such revenues will be used exclusively to provide to Arkansas residents those kinds of services now provided by the Arkansas Medicaid Program.”

Amendments. The 2011 amendment by No. 42 substituted “Community Service and Nonprofit Support” for “Volunteerism” in (6)(A).

The 2011 amendment by identical acts Nos. 1095 and 1115 substituted “Behavioral Health Services Fund Account” for “Mental Health Services Fund Account” in two places in (1)(A) and in the introductory language of (1)(B).

CASE NOTES

Exaction Case.

Arkansas Constitution did not provide a claim for illegal exaction because a citizen could not show that the expenditure was illegal, misapplied, or arbitrary; the State

was authorized by statute to use State funds to pay for prescription drugs. *Bowerman v. Takeda Pharms. U.S.A.*, 2014 Ark. 388, 442 S.W.3d 839 (2014).

19-5-307. Public Health Fund.

(a) The Public Health Fund shall be used for the maintenance, operation, and improvement required by the regional health centers and the various divisions of the Department of Health in carrying out the powers, functions, and duties as set out in § 20-7-102 et seq. or other duties imposed by law upon:

- (1) The Department of Health;
 - (2) The Director of the Department of Health;
 - (3) The State Board of Health;
 - (4) The Secretary of the State Board of Health, or the State Health Officer, whose office was transferred under § 25-9-101 to the Department of Health; and
 - (5) The State Cancer Commission, which was transferred to the Department of Health by § 25-9-101.
- (b) The Public Health Fund shall consist of:

(1) Those special revenues as set out in § 19-6-301(41), (65), (68), (69), (80), (97), (131), (132), (133), (136), (137), (140), (141), (142), (143), (144), (147), (155), (166), (177), (194), (204), (205), (250), and that portion of § 19-6-301(58) of the Revenue Classification Law, § 19-6-101 et seq.;

(2) General revenues as may be provided by law;

(3) Nonrevenue income derived from services provided by the various divisions of the Department of Health;

(4) Federal reimbursement received on account of eligible expenditures by the various divisions of the Department of Health;

(5) Other funds as may be provided by law;

(6) Moneys transferred or deposited from the State Administration of Justice Fund to support alcoholism treatment programs and for use in the drug abuse prevention and treatment program of the Division of Behavioral Health Services of the Department of Human Services;

(7) Amusement machine revenues over thirty thousand dollars (\$30,000), as set out in § 26-57-407; and

(8) Criminal, civil, and administrative penalties collected under the Arkansas Lead-Based Paint-Hazard Act of 2011, § 20-27-2501 et seq.

History. Acts 1973, No. 750, § 6; 1983, No. 801, § 8; 1985, No. 888, § 6; A.S.A. 1947, § 13-521; Acts 1989, No. 629, § 6; 1991, No. 1135, § 5; 1993, No. 1073, § 5; 1995, No. 1032, § 8; 1995, No. 1296, § 71; 1997, No. 1248, § 9; 1999, No. 1463, § 8; 2001, No. 1646, § 4; 2003 (1st Ex. Sess.), No. 55, § 9; 2005, No. 2282, § 4; 2005, No. 2316, § 4; 2007, No. 1032, § 11; 2007, No. 1201, § 11; 2010, No. 262, § 2; 2010, No. 296, § 2; 2011, No. 856, § 4; 2013, No. 1107, § 17; 2014, No. 290, § 2; 2014, No. 299, § 2.

A.C.R.C. Notes. Identical Acts 2014, Nos. 290 and 299, § 1, provided: "The purpose of this act is to amend the Revenue Stabilization Law."

Identical Acts 2014, Nos. 290 and 299, § 14, provided: "DUPLICATE ACTS. If

HB 1159 and SB 147 of the 2014 Fiscal Session of the 89th General Assembly are both enacted and adopted by the 89th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other."

Amendments. The 2011 amendment deleted "and all laws amendatory thereto, and § 20-11-201 et seq. [repealed]" following "§ 20-7-102 et seq." in the introductory language of (a); and deleted (a)(6).

The 2013 amendment substituted "Division of Behavioral Health Services" for "Office of Alcohol and Drug Abuse Prevention" in (b)(6).

The 2014 amendment by identical acts Nos. 290 and 299 inserted "(250)" in (b)(1); and added (b)(8).

19-5-308. [Repealed.]

Publisher's Notes. This section, concerning the Arkansas Building Authority Account, was repealed by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 14. The section

was derived from Acts 1975, No. 1003, § 4; 1975 (Extended Sess., 1976), No. 1141, § 5; A.S.A. 1947, § 13-521.2; Acts 2005, No. 2282, § 5; 2005, No. 2316, § 5.

19-5-309. [Repealed.]

Publisher's Notes. This section, concerning the Bureau of Alcohol and Drug Abuse Prevention Fund, was repealed by

Acts 1995, No. 1032, § 9. The section was derived from Acts 1993, No. 1073, § 23.

For present law, see § 19-5-1083.

19-5-310. Water, Sewer, and Solid Waste Systems Revolving Fund.

A special fund entitled the “Water, Sewer, and Solid Waste Systems Revolving Fund” is created to provide a depository for funds which may be appropriated or otherwise secured for the purposes of matching or supplementing federal grants and loans. The Water, Sewer, and Solid Waste Systems Revolving Fund shall be used to provide low interest loans to cities, towns, counties, and other eligible applicants. Funds from the repayment of loans made from the Water, Sewer, and Solid Waste Systems Revolving Fund shall return to the Water, Sewer, and Solid Waste Systems Revolving Fund and shall be reloaned in a manner which is consistent with the purposes of this section.

History. Acts 1981, No. 755, § 19; A.S.A. 1947, § 13-523.6.

A.C.R.C. Notes. Acts 2016, No. 256, § 20, provided: “TRANSFER PROVISION. At the end of each fiscal year, the Chief Fiscal Officer of the State shall authorize the transfer of obligated water, sewer, and solid waste funds, as provided in the appropriation act for the Natural

Resources Commission in the appropriation entitled ‘Water, Sewer and Solid Waste — State’, from the Miscellaneous Agencies Fund Account, to the Water, Sewer and Solid Waste Revolving Fund.

“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

19-5-311. Technical college funds created.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Black River Technical College Fund”, there to be used for the maintenance, operation, and improvement of Black River Technical College.

- (2) The Black River Technical College Fund shall consist of:
 - (A) Those general revenues as may be provided by law; and
 - (B) Any other funds made available for the support of Black River Technical College which are required to be deposited into the State Treasury by law.

(b)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Pulaski Technical College Fund”, there to be used for the maintenance, operation, and improvement of Pulaski Technical College.

- (2) The Pulaski Technical College Fund shall consist of:
 - (A) Those general revenues as may be provided by law; and
 - (B) Any other funds made available for the support of Pulaski Technical College which are required to be deposited into the State Treasury by law.

History. Acts 1991, No. 930, § 3; 1991, No. 931, § 3; 1991, No. 935, § 3; 1991, No. 936, § 3; 1991, No. 937, § 3; 1991, No. 938, § 3; 1991, No. 939, § 3; 1991, No. 940, § 3; 1991, No. 942, § 3; 1991, No. 944, § 3; 1991, No. 945, § 3; 1991, No. 1195, § 3; 1993, No. 1073, §§ 16, 18; 1995, No. 1163, §§ 12, 13; 1997, No. 1248,

§§ 10, 27; 1999, No. 1463, §§ 9-11; 2003 (1st Ex. Sess.), No. 55, §§ 10-13; 2012, No. 271, § 2; 2012, No. 287, § 2.

Amendments. The 2012 amendment

by identical acts Nos. 271 and 287 deleted former (b), (c), and (e), and redesignated the remaining subsection accordingly.

SUBCHAPTER 4 — DISTRIBUTION OF GENERAL REVENUES

SECTION.

19-5-401. Allocations for fiscal year 2016-2017 and thereafter.

19-5-402. Maximum allocations of revenues for fiscal year 2016-2017 and thereafter.

SECTION.

19-5-403. [Repealed.]

19-5-404. [Repealed.]

19-5-405. Authority of Treasurer of State.

19-5-406. Transfer of remaining revenues.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1974 (1st Ex. Sess.), No. 90, § 5: July 23, 1974. Emergency clause provided: "It is hereby found and determined by the Sixty-Ninth General Assembly Meeting in Extraordinary Session that a method of funding for the various appropriations provided by the Special Session of the Sixty-Ninth General Assembly is required and that the elimination of certain technical errors in the Revenue Stabilization Law is essential prior to beginning the next fiscal year. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth

General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1977 (1st Ex. Sess.), No. 7, § 6: Aug. 15, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly, meeting in Special Session, that immediate passage of this act is necessary to prevent irreparable harm to the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1979, No. 1115, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the 72nd General Assembly that the amendments to the Revenue Stabilization Law are essential

to the continued operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 937, § 7: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1981."

Acts 1983 (1st Ex. Sess.), No. 119, § 2: Dec. 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly, meeting in Extraordinary Session, that a revision of the allocation of general revenues as provided in Section 11 of Act 750 of 1973, as amended, is critical to assure that the increased revenues to become available to the State in accordance with various tax increases enacted in this First Extraordinary Session of 1983 are made available to support the program of educational opportunity improvement also enacted. It is further found that delay beyond December 1, 1983, in the effectiveness of this revision will cause serious disruption in the flow of general revenues in the current fiscal year and critical delay in initiation of the programs for improvement of the education system in this state. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after December 1, 1983."

Acts 1985, No. 888, § 26: July 1, 1985, except §§ 18, 20, and 21, effective Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect

from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly

extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 1248, § 43: July 1, 1997, except § 33, effective Apr. 9, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33

shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003, except § 38, effective May 13, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General As-

sembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Identical Acts 2009, Nos. 1440 and 1441, § 11: July 1, 2009. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the

state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2009 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2009."

Identical Acts 2010, Nos. 262 and 296, § 17: July 1, 2010, except § 15, effective Feb. 26, 2010. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that the effectiveness of this act on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, is essential to the operation of the agencies for which allocations in this act are provided, and the delay in the effective date of this act beyond July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential government programs. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval."

Acts 2011, No. 1095, § 18: July 1, 2011. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2011 the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011."

Acts 2011, No. 1115, § 18: July 1, 2011. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must

take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2011 the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011."

Identical Acts 2012, Nos. 271 and 287, § 10: July 1, 2012.

Acts 2013, No. 1516, § 6: July 1, 2013. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2013 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013."

Acts 2013, No. 1517, § 6: July 1, 2013. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2013 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013."

Identical Acts 2014, Nos. 290 and 299, § 15: July 1, 2014.

Identical Acts 2014 (2nd Ex. Sess.), Nos. 1 and 5, § 3: July 3, 2014. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that funds provided by the General Assembly for the operations of the Department of Correction have, due to unforeseen circumstances, become insufficient for the department to provide essential governmental services; that this act provides additional funds that are necessary for the department to provide essential governmental services; and that a delay in this act's effective date would work irreparable harm upon the proper administration of the department and the performance of its duties. Therefore, an

emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Identical Acts 2015, Nos. 1144 and 1145, § 12: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2015 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015."

Identical Acts 2016, Nos. 242 and 270, § 8: July 1, 2016. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period ends after July 1, 2016, the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2016."

Acts 2016 (3rd Ex. Sess.), No. 1, § 23: July 1, 2016, §§ 1-8, 13, 15, and 18-21. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that Arkansas bridges and roads are in need of repair and proper maintenance; that the repair and proper maintenance of Arkansas bridges and roads are necessary for the preservation of the public peace, health, and safety; that increased funding is essential to the repair and proper maintenance of Arkansas bridges and roads; that this act is designed to provide the necessary funding that is essential to the repair and proper maintenance of Arkansas

bridges and roads, and this act is necessary because without this increased funding, the repair and proper maintenance of Arkansas bridges and roads may not be performed. Therefore, an emergency is

declared to exist, and Sections 1-8, 13, 15, 18-21 of this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2016.”

19-5-401. Allocations for fiscal year 2016-2017 and thereafter.

Commencing with the fiscal year beginning July 1, 2016, and each fiscal year thereafter, the Treasurer of State shall transfer all remaining general revenues available for distribution on the last day of business in July 2016, and on the last day of business in each calendar month thereafter during the fiscal year to the various funds and fund accounts participating in general revenues in the proportions of the maximum allocation as the individual allocation to the fund or fund account bears to the total of the maximum allocation as provided in § 19-5-402(a) and (b).

History. Acts 1973, No. 750, § 11; 1974 (1st Ex. Sess.), No. 90, § 1; 1975, No. 868, § 15; 1977, No. 955, § 1; 1977 (1st Ex. Sess.), No. 7, § 1; 1979, No. 1115, § 1; 1981, No. 937, § 1; 1983, No. 801, § 12; 1983 (1st Ex. Sess.), No. 119, § 1; 1985, No. 888, § 25; A.S.A. 1947, § 13-515; Acts 1987, No. 928, § 15; 1989, No. 629, § 14; 1991, No. 1135, § 12; 1993, No. 1073, § 30; 1995, No. 1163, § 31; 1997, No. 1248, § 28; 1999, No. 1463, § 30; 2001, No. 1646, § 29; 2003 (1st Ex. Sess.), No. 55, § 39; 2005, No. 2282, § 16; 2005, No. 2316, § 16; 2007, No. 1032, § 34; 2007, No. 1201, § 34; 2009, No. 1440, § 7; 2009, No. 1441, § 7; 2010, No. 262, § 12; 2010, No. 296, § 12; 2011, No. 1095, § 16; 2011, No. 1115, § 16; 2012, No. 271, § 6; 2012, No. 287, § 6; 2013, No. 1516, § 3; 2013, No. 1517, § 3; 2014, No. 290, § 9; 2014, No. 299, § 9; 2015, No. 1144, § 9; 2015, No. 1145, § 9; 2016, No. 242, § 3; 2016, No. 270, § 3.

A.C.R.C. Notes. Identical Acts 2014, Nos. 290 and 299, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2014, Nos. 290 and 299, § 14, provided: “DUPLICATE ACTS. If HB 1159 and SB 147 of the 2014 Fiscal Session of the 89th General Assembly are both enacted and adopted by the 89th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Identical Acts 2015, Nos. 1144 and 1145,

§ 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2015, Nos. 1144 and 1145, § 11, provided: “DUPLICATE ACTS. If HB 1548 and SB 689 of the 2015 Regular Session of the 90th General Assembly are both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Identical Acts 2016, Nos. 242 and 270, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2016, Nos. 242 and 270, § 7, provided: “DUPLICATE ACTS. If HB1141 and SB129 of the 2016 Fiscal Session of the 90th General Assembly are both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Amendments. The 2011 amendment by identical acts Nos. 1095 and 1115 substituted “2011-2012 and thereafter” for “2009-2010” in the section heading; substituted “2011” for “2009” in two places; substituted “each fiscal year thereafter” for “ending June 30, 2010”; and substituted “§ 19-5-402(a) and (b)” for “§ 19-5-402(a), (b-1), and (b)”.

The 2012 amendment by identical acts Nos. 271 and 287 substituted “2012-2013” for “2011-2012” in the section heading; substituted “2012” for “2011” in two places; and substituted “§ 19-5-402(a)” for “§ 19-5-402(a) and (b)”.

The 2013 amendment by identical acts Nos. 1516 and 1517, substituted "2013-2014" for "2012-2013" in the section heading; substituted "July 1, 2013" for "July 1, 2012"; substituted "July 2013" for "July 2012"; and substituted "§ 19-5-402(a)-(c)" for "§ 19-5-402".

The 2014 amendment by identical acts Nos. 290 and 299 substituted "2014" for "2013" twice.

The 2015 amendment by identical acts Nos. 1144 and 1145 substituted "2015-

2016" for "2014-2015" in the section heading; and substituted "2015" for "2014" twice.

The 2016 amendment by identical acts Nos. 242 and 270 substituted "2016-2017" for "2015-2016" in the section heading; substituted "2016" for "2015" twice; and substituted "§ 19-5-402(a) and (b)" for "§ 19-5-402(a)-(c)".

19-5-402. Maximum allocations of revenues for fiscal year 2016-2017 and thereafter.

(a)(1) The Treasurer of State shall first make monthly allocations in the proportions set out in this subdivision (a)(1) to the funds and fund accounts listed in this subdivision (a)(1) until there has been transferred a total of five billion one hundred ninety-one million three hundred thirteen thousand four hundred forty dollars (\$5,191,313,440) or so much thereof as may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subdivision (a)(1):

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Department of Education Public School Fund Account	\$2,127,803,780
(2) State Library Public School Fund Account	\$ 4,641,919
(3) Department of Career Education Public School Fund Account	\$ 31,964,455
GENERAL EDUCATION FUND	
(1) Department of Education Fund Account	\$ 16,162,434
(2) Educational Facilities Partnership Fund Account	\$ 41,828,951
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ 2,509,256
(4) Educational Television Fund Account	\$ 5,293,237
(5) School for the Blind Fund Account	\$ 7,016,941
(6) School for the Deaf Fund Account	\$ 10,142,113
(7) State Library Fund Account	\$ 3,591,373
(8) Department of Career Education Fund Account	\$ 4,790,510
(9) Rehabilitation Services Fund Account	\$ 13,126,651

Name of Fund or Fund Account	Maximum Allocation
<u>Technical Institutes:</u>	
(10) Crowley's Ridge Technical Institute Fund Account	\$ 2,644,401
(11) Northwest Technical Institute Fund Account	\$ 3,075,886
(12) Riverside Vocational Technical School Fund Account	\$ 2,301,199

DEPARTMENT OF HUMAN SERVICES FUND

(1) Department of Human Services Administration Fund Account	\$ 16,136,255
(2) Aging and Adult Services Fund Account	\$ 16,547,666
(3) Children and Family Services Fund Account	\$ 91,537,075
(4) Child Care and Early Childhood Education Fund Account	\$ 1,164,457
(5) Youth Services Fund Account	\$ 47,808,456
(6) Developmental Disabilities Services Fund Account	\$ 65,870,969
(7) Medical Services Fund Account	\$ 7,197,500
(8) Department of Human Services Grants Fund Account	\$978,195,484
(9) Behavioral Health Services Fund Account	\$ 78,870,394
(10) State Services for the Blind Fund Account	\$ 1,883,424
(11) County Operations Fund Account	\$ 48,481,487

STATE GENERAL GOVERNMENT FUND

(1) Department of Arkansas Heritage Fund Account	\$ 6,608,765
(2) Arkansas Agriculture Department Fund Account	\$ 17,300,203
(3) Department of Labor Fund Account	\$ 3,227,555
(4) Department of Higher Education Fund Account	\$ 3,399,182
(5) Higher Education Grants Fund Account	\$ 40,017,466
(6) Arkansas Economic Development Commission Fund Account	\$ 10,670,432
(7) Department of Correction Inmate Care and Custody Fund Account	\$336,663,255
(8) Department of Community Correction Fund Account	\$ 78,610,629
(9) State Military Department Fund Account	\$ 9,427,702
(10) Parks and Tourism Fund Account	\$ 23,235,394
(11) Arkansas Department of Environmental Quality Fund Account	\$ 4,252,178
(12) Miscellaneous Agencies Fund Account	\$ 60,616,822

Name of Fund or Fund Account	Maximum Allocation
COUNTY AID FUND	\$ 21,428,616
COUNTY JAIL REIMBURSEMENT FUND	\$ 16,453,607
CRIME INFORMATION SYSTEM FUND	\$ 3,759,593
CHILD SUPPORT ENFORCEMENT FUND	\$ 12,984,053
PUBLIC HEALTH FUND	\$ 78,896,794
MERIT ADJUSTMENT FUND	\$ -
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$ -
MUNICIPAL AID FUND	\$ 29,372,099
DEPARTMENT OF ARKANSAS STATE POLICE FUND	\$ 66,375,577
DEPARTMENT OF WORKFORCE SERVICES FUND	\$ 3,864,840
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ 59,090,991
(2) ARKANSAS TECH UNIVERSITY FUND	\$ 32,216,531
(3) HENDERSON STATE UNIVERSITY FUND	\$ 18,876,011
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ 15,584,976
(5) UNIVERSITY OF ARKANSAS FUND	\$117,536,490
(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ 3,417,950
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ 2,327,380
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE OF THE UNIVERSITY OF ARKANSAS	\$ 62,800,138
(9) UNIVERSITY OF ARKANSAS FUND-UNIVERSITY OF ARKANSAS CLINTON SCHOOL OF PUBLIC SERVICE	\$ 2,295,575
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ 1,825,769
(11) SCHOOL FOR MATH, SCIENCES, AND ARTS FUND	\$ 1,113,015
(12) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$ 20,594,615
(13) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$ 60,755,097
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$ 86,456,661
(15) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND-CHILD SAFETY CENTER	\$ 720,588

Name of Fund or Fund Account	Maximum Allocation
(16) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - INDIGENT CARE	\$ 5,342,181
(17) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - CHILD ABUSE/RAPE/DOMESTIC VIOLENCE	\$ 735,000
(18) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - PEDIATRICS/PSYCHIATRIC RESEARCH	\$ 1,950,000
(19) UNIVERSITY OF ARKANSAS AT MONTICELLO FUND	\$ 15,946,042
(20) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$ 25,418,885
(21) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$ 53,114,705
(22) ARKANSAS NORTHEASTERN COLLEGE FUND	\$ 8,577,052
(23) ARKANSAS STATE UNIVERSITY - BEEBE FUND	\$ 11,835,727
(24) ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME FUND	\$ 3,648,110
(25) ARKANSAS STATE UNIVERSITY - NEWPORT FUND	\$ 5,992,293
(26) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$ 3,395,802
(27) EAST ARKANSAS COMMUNITY COLLEGE FUND	\$ 5,788,058
(28) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND	\$ 3,858,007
(29) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND - ADTEC	\$ 1,500,000
(30) NATIONAL PARK COLLEGE FUND	\$ 9,046,489
(31) NORTH ARKANSAS COLLEGE FUND	\$ 7,966,964
(32) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$ 10,619,202
(33) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$ 9,063,088
(34) RICH MOUNTAIN COMMUNITY COLLEGE FUND	\$ 3,206,869
(35) SAU - TECH FUND	\$ 5,705,511
(36) SAU - TECH FUND - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY	\$ 368,404
(37) SAU - TECH FUND - ARKANSAS FIRE TRAINING ACADEMY	\$ 1,651,221

Name of Fund or Fund Account	Maximum Allocation
(38) SOUTH ARKANSAS COMMUNITY COLLEGE FUND	\$ 6,034,307
(39) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$ 4,131,061
(40) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND	\$ 4,491,997
(41) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$ 5,022,155
(42) BLACK RIVER TECHNICAL COLLEGE FUND	\$ 6,113,516
(43) COLLEGE OF THE OUACHITAS FUND	\$ 3,527,261
(44) OZARKA COLLEGE FUND	\$ 3,126,475
(45) PULASKI TECHNICAL COLLEGE FUND	\$ 15,137,437
(46) SOUTHEAST ARKANSAS COLLEGE FUND	\$ 5,636,798

(2) Thirteen million eight hundred thousand dollars (\$13,800,000), or so much thereof as is available shall be included and added to the amount distributed in subdivision (a)(1) of this section and shall be distributed by the Treasurer of State in monthly amounts with each allocation's proportion of the total of both subdivision (a)(1) of this section and this subdivision (a)(2) to supplement the fund established as a Rainy Day Set-Aside in the 90th Session Projects Account of the General Improvement Fund in § 3(a)(11) of the General Improvement Distribution Act of 2015, Acts 2015, No. 1147, for transfers, from time to time, to any fund or fund account authorized by the General Assembly, or for transfers, from time to time, for projects in the Executive Discretionary Division in § 3(d) of the General Improvement Distribution Act of 2015, Acts 2015, No. 1147, upon approval by the Legislative Council or Joint Budget Committee.

(b) After making the maximum annual allocations provided for in subsection (a) of this section, the Treasurer of State shall then make allocations from the remaining general revenues available for distribution, as set forth in this subsection, to the funds and fund accounts listed below until there has been transferred a total of one hundred twenty-seven million nine hundred eighty-six thousand five hundred sixty dollars (\$127,986,560) or so much thereof that may become available; provided, that the Treasurer of State shall make such monthly allocations in accordance with each fund or fund account's proportionate part of the total of all such allocations set forth in this subsection:

Name of Fund or Fund Account	Maximum Allocation
PUBLIC SCHOOL FUND	
(1) Department of Education Public School Fund Account	\$ 23,726,030
(2) State Library Public School Fund Account	\$ -
(3) Department of Career Education Public School Fund Account	\$ -
GENERAL EDUCATION FUND	
(1) Department of Education Fund Account	\$ -
(2) Educational Facilities Partnership Fund Account	\$ -
(3) Division of Public School Academic Facilities and Transportation Fund Account	\$ -
(4) Educational Television Fund Account	\$ -
(5) School for the Blind Fund Account	\$ -
(6) School for the Deaf Fund Account	\$ -
(7) State Library Fund Account	\$ -
(8) Department of Career Education Fund Account	\$ -
(9) Rehabilitation Services Fund Account	\$ -
Technical Institutes:	
(10) Crowley's Ridge Technical Institute Fund Account	\$ -
(11) Northwest Technical Institute Fund Account	\$ -
(12) Riverside Vocational Technical School Fund Account	\$ -
DEPARTMENT OF HUMAN SERVICES FUND	
(1) Department of Human Services Administration Fund Account	\$ -
(2) Aging and Adult Services Fund Account	\$ -
(3) Children and Family Services Fund Account	\$ -
(4) Child Care and Early Childhood Education Fund Account	\$ -
(5) Youth Services Fund Account	\$ -
(6) Developmental Disabilities Services Fund Account	\$ -
(7) Medical Services Fund Account	\$ -
(8) Department of Human Services Grants Fund Account	\$ 88,000,000
(9) Behavioral Health Services Fund Account	\$ 3,500,000
(10) State Services for the Blind Fund Account	\$ -
(11) County Operations Fund Account	\$ -
STATE GENERAL GOVERNMENT FUND	
(1) Department of Arkansas Heritage Fund Account	\$ -

Name of Fund or Fund Account	Maximum Allocation
(2) Arkansas Agriculture Department Fund Account	\$ -
(3) Department of Labor Fund Account	\$ -
(4) Department of Higher Education Fund Account	\$ 2,000,000
(5) Higher Education Grants Fund Account	\$ -
(6) Arkansas Economic Development Commission Fund Account	\$ 1,500,000
(7) Department of Correction Inmate Care and Custody Fund Account	\$ 4,060,530
(8) Department of Community Correction Fund Account	\$ -
(9) State Military Department Fund Account	\$ -
(10) Parks and Tourism Fund Account	\$ -
(11) Arkansas Department of Environmental Quality Fund Account	\$ -
(12) Miscellaneous Agencies Fund Account	\$ -
COUNTY AID FUND	\$ -
COUNTY JAIL REIMBURSEMENT FUND	\$ -
CRIME INFORMATION SYSTEM FUND	\$ -
CHILD SUPPORT ENFORCEMENT FUND	\$ -
PUBLIC HEALTH FUND	\$ -
MERIT ADJUSTMENT FUND	\$ 5,200,000
MOTOR VEHICLE ACQUISITION REVOLVING FUND	\$ -
MUNICIPAL AID FUND	\$ -
DEPARTMENT OF ARKANSAS STATE POLICE FUND	\$ -
DEPARTMENT OF WORKFORCE SERVICES FUND	\$ -
INSTITUTIONS OF HIGHER EDUCATION	
(1) ARKANSAS STATE UNIVERSITY FUND	\$ -
(2) ARKANSAS TECH UNIVERSITY FUND	\$ -
(3) HENDERSON STATE UNIVERSITY FUND	\$ -
(4) SOUTHERN ARKANSAS UNIVERSITY FUND	\$ -
(5) UNIVERSITY OF ARKANSAS FUND	\$ -
(6) UNIVERSITY OF ARKANSAS FUND-UA SYSTEM	\$ -
(7) UNIVERSITY OF ARKANSAS FUND-ARCHEOLOGICAL SURVEY	\$ -
(8) UNIVERSITY OF ARKANSAS FUND-DIVISION OF AGRICULTURE OF THE UNIVERSITY OF ARKANSAS	\$ -

Name of Fund or Fund Account	Maximum Allocation
(9) UNIVERSITY OF ARKANSAS FUND-UNIVERSITY OF ARKANSAS CLINTON SCHOOL OF PUBLIC SERVICE	\$ -
(10) UNIVERSITY OF ARKANSAS FUND-CRIMINAL JUSTICE INSTITUTE	\$ -
(11) SCHOOL FOR MATH, SCIENCES, AND ARTS FUND	\$ -
(12) UNIVERSITY OF ARKANSAS AT FORT SMITH FUND	\$ -
(13) UNIVERSITY OF ARKANSAS AT LITTLE ROCK FUND	\$ -
(14) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND	\$ -
(15) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - CHILD SAFETY CENTER	\$ -
(16) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - INDIGENT CARE	\$ -
(17) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - CHILD ABUSE/RAPE/DOMESTIC VIOLENCE	\$ -
(18) UNIVERSITY OF ARKANSAS MEDICAL CENTER FUND - PEDIATRICS/PSYCHIATRIC RESEARCH	\$ -
(19) UNIVERSITY OF ARKANSAS AT MONTICELLO FUND	\$ -
(20) UNIVERSITY OF ARKANSAS AT PINE BLUFF FUND	\$ -
(21) UNIVERSITY OF CENTRAL ARKANSAS FUND	\$ -
(22) ARKANSAS NORTHEASTERN COLLEGE FUND	\$ -
(23) ARKANSAS STATE UNIVERSITY - BEEBE FUND	\$ -
(24) ARKANSAS STATE UNIVERSITY - MOUNTAIN HOME FUND	\$ -
(25) ARKANSAS STATE UNIVERSITY - NEWPORT FUND	\$ -
(26) COSSATOT COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$ -
(27) EAST ARKANSAS COMMUNITY COLLEGE FUND	\$ -
(28) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND	\$ -

Name of Fund or Fund Account	Maximum Allocation
(29) ARKANSAS STATE UNIVERSITY MID-SOUTH FUND - ADTEC	\$ -
(30) NATIONAL PARK COLLEGE FUND	\$ -
(31) NORTH ARKANSAS COLLEGE FUND	\$ -
(32) NORTHWEST ARKANSAS COMMUNITY COLLEGE FUND	\$ -
(33) PHILLIPS COMMUNITY COLLEGE OF THE UNIVERSITY OF ARKANSAS FUND	\$ -
(34) RICH MOUNTAIN COMMUNITY COLLEGE FUND	\$ -
(35) SAU - TECH FUND	\$ -
(36) SAU - TECH FUND - ARKANSAS ENVIRONMENTAL TRAINING ACADEMY	\$ -
(37) SAU - TECH FUND - ARKANSAS FIRE TRAINING ACADEMY	\$ -
(38) SOUTH ARKANSAS COMMUNITY COLLEGE FUND	\$ -
(39) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT BATESVILLE FUND	\$ -
(40) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT HOPE FUND	\$ -
(41) UNIVERSITY OF ARKANSAS COMMUNITY COLLEGE AT MORRILTON FUND	\$ -
(42) BLACK RIVER TECHNICAL COLLEGE FUND	\$ -
(43) COLLEGE OF THE OUACHITAS FUND	\$ -
(44) OZARKA COLLEGE FUND	\$ -
(45) PULASKI TECHNICAL COLLEGE FUND	\$ -
(46) SOUTHEAST ARKANSAS COLLEGE FUND	\$ -

History. Acts 1973, No. 750, § 11; 1974 (1st Ex. Sess.), No. 90, § 1; 1975, No. 868, § 15; 1977, No. 955, § 1; 1977 (1st Ex. Sess.), No. 7, § 1; 1979, No. 1115, § 1; 1981, No. 937, § 1; 1983, No. 801, § 12; 1983 (1st Ex. Sess.), No. 119, § 1; 1985, No. 888, § 25; A.S.A. 1947, § 13-515; Acts 1987, No. 928, § 15; 1989, No. 629, § 15; 1991, No. 1135, § 14; 1993, No. 1073, § 32; 1995, No. 1163, § 32; 1997, No. 1248, § 29; 1999, No. 1463, § 31; 2001, No. 1646, § 30; 2003 (1st Ex. Sess.), No. 55, § 40; 2005, No. 2282, § 17; 2005, No. 2316, § 17; 2007, No. 1032, § 35; 2007, No. 1201, § 35; 2009, No. 1440, § 8; 2009, No. 1441, § 8; 2010, No. 262, § 13; 2010, No. 296, § 13; 2011, No. 1095, § 17; 2011, No. 1115, § 17; 2012, No. 271, § 7; 2012, No. 287, § 7; 2013, No. 1516, § 4; 2013,

No. 1517, § 4; 2014, No. 290, § 10; 2014, No. 299, § 10; 2014 (2nd Ex. Sess.), No. 1, § 2; 2014 (2nd Ex. Sess.), No. 5, § 2; 2015, No. 1144, § 10; 2015, No. 1145, § 10; 2016, No. 242, § 4; 2016, No. 270, § 4.

A.C.R.C. Notes. Identical Acts 2014, Nos. 290 and 299, § 1, provided: "The purpose of this act is to amend the Revenue Stabilization Law."

Identical Acts 2014, Nos. 290 and 299, § 14, provided: "DUPLICATE ACTS. If HB 1159 and SB 147 of the 2014 Fiscal Session of the 89th General Assembly are both enacted and adopted by the 89th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other."

Identical Acts 2014 (2nd Ex. Sess.), Nos. 1 and 5, § 1, provided: "The purpose of

this act is to amend the Revenue Stabilization Law.”

Identical Acts 2015, Nos. 1144 and 1145, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2015, Nos. 1144 and 1145, § 11, provided: “DUPLICATE ACTS. If HB 1548 and SB 689 of the 2015 Regular Session of the 90th General Assembly are both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Identical Acts 2016, Nos. 242 and 270, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2016, Nos. 242 and 270, § 7, provided: “DUPLICATE ACTS. If HB1141 and SB129 of the 2016 Fiscal Session of the 90th General Assembly are both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Amendments. The 2011 amendment by identical acts Nos. 1095 and 1115 rewrote the section.

The 2012 amendment by identical acts Nos. 271 and 287 substituted “2012-2013” for “2011-2012” in the section heading; substituted “four billion seven hundred twenty-seven million five hundred thou-

sand dollars (\$4,727,500,000)” for “four billion five hundred sixty-four million twenty-five thousand dollars (\$4,564,025,000)” in the introductory language; under the “INSTITUTIONS OF HIGHER EDUCATION” heading, inserted present (16) and (17) and redesignated the remaining subdivisions accordingly; rewrote the dollar amounts under the “Maximum Allocation” heading throughout the section; deleted the former last paragraph and former (b).

The 2013 amendment by identical acts Nos. 1516 and 1517 rewrote the section.

The 2014 amendment by identical acts Nos. 290 and 299 rewrote the section.

The 2014 (2nd Ex. Sess.) amendment by identical acts Nos. 1 and 5 substituted “four billion nine hundred seventy-one million five hundred eighty-seven thousand four hundred seventy-five dollars (\$4,971,587,475)” for “four billion nine hundred sixty-five million three hundred eighty thousand two hundred twenty-six dollars (\$4,965,380,226)” in (a)(1); and substituted “\$319,205,478” for “\$312,998,229” in (7) under the “STATE GENERAL GOVERNMENT FUND” heading.

The 2015 amendment by identical acts Nos. 1144 and 1145 rewrote the section.

The 2016 amendment by identical acts Nos. 242 and 270 rewrote the section.

19-5-403. [Repealed.]

Publisher’s Notes. This section, concerning allocations for fiscal year 2008-2009 and thereafter, was repealed by Acts 2010, No. 262 § 3, and Acts 2010, No. 296, § 3, effective July 1, 2010. The section was derived from Acts 1973, No. 750, § 11; 1974 (1st Ex. Sess.), No. 90, § 1; 1975, No. 868, § 15; 1977, No. 955, § 1; 1977 (1st Ex. Sess.), No. 7, § 1; 1979, No. 1115, § 1; 1981, No. 937, § 1; 1983, No. 801, § 12;

1983 (1st Ex. Sess.), No. 119, § 1; 1985, No. 888, § 25; A.S.A. 1947, § 13-515; Acts 1987, No. 928, § 15; 1989, No. 629, § 16; 1991, No. 1135, § 13; 1993, No. 1073, § 31; 1995, No. 1163, § 33; 1997, No. 1248, § 30; 1999, No. 1463, § 32; 2001, No. 1646, § 31; 2003 (1st Ex. Sess.), No. 55, § 41; 2005, No. 2282, § 18; 2005, No. 2316, § 18; 2007, No. 1032, § 36; 2007, No. 1201, § 36.

19-5-404. [Repealed.]

Publisher’s Notes. This section, concerning the maximum allocations of revenues for fiscal year 2008-2009 and thereafter, was repealed by Acts 2010, No. 262 § 4, and Acts 2010, No. 296, § 4, effective July 1, 2010. The section was derived from Acts 1973, No. 750, § 11; 1974 (1st Ex. Sess.), No. 90, § 1; 1975, No. 868, § 15;

1977, No. 955, § 1; 1977 (1st Ex. Sess.), No. 7, § 1; 1979, No. 1115, § 1; 1981, No. 937, § 1; 1983, No. 801, § 12; 1983 (1st Ex. Sess.), No. 119, § 1; 1985, No. 888, § 25; A.S.A. 1947, § 13-515; Acts 1987, No. 928, § 15; 1989, No. 629, § 17; 1991, No. 1135, § 15; 1993, No. 1073, § 33; 1995, No. 1163, § 34; 1997, No. 1248,

§ 31; 1999, No. 1463, § 33; 2001, No. 2316, § 19; 2007, No. 1032, § 37; 2007, 1646, § 32; 2003 (1st Ex. Sess.), No. 55, No. 1201, § 37.
 § 42; 2005, No. 2282, § 19; 2005, No.

19-5-405. Authority of Treasurer of State.

The Treasurer of State, in calculating the proportionate share of the maximum allocation to determine the monthly distribution of net general revenues available for distribution for each fund or fund account, as authorized in this subchapter, shall compute the calculation of five (5) digits to the right of the decimal point, "rounded off". In the event the Treasurer of State shall determine that there are errors in any of the totals of the respective funds or fund accounts for which distributions are authorized in this subchapter, the maximum allocation authorized for each fund and fund account within each subsection shall govern with respect to the allocation to be made to those funds and fund accounts. The Treasurer of State is authorized to correct errors in totals thereof, as reflected in this subchapter, prior to computing the calculations of the proportionate share of the maximum allocations to be determined in making monthly distributions of net general revenues available for distribution for each fund or fund account, as authorized within the respective priorities set forth in this subchapter.

History. Acts 1973, No. 750, § 11; 1974 1983 (1st Ex. Sess.), No. 119, § 1; 1985, (1st Ex. Sess.), No. 90, § 1; 1975, No. 868, No. 888, § 25; A.S.A. 1947, § 13-515; Acts § 15; 1977, No. 955, § 1; 1977 (1st Ex. 1987, No. 928, § 15; 2010, No. 262, § 5; Sess.), No. 7, § 1; 1979, No. 1115, § 1; 2010, No. 296, § 5.
 1981, No. 937, § 1; 1983, No. 801, § 12;

19-5-406. Transfer of remaining revenues.

After making the maximum annual allocation as provided for in § 19-5-402:

(1) Seventy-five percent (75%) of the remaining general revenues available for distribution during each fiscal year shall be transferred on the last day of business in each calendar month to the General Revenue Allotment Reserve Fund, there to be used for the respective purposes as provided by law; and

(2) Twenty-five percent (25%) of the remaining general revenues available for distribution during each fiscal year shall be transferred on the last day of business in each calendar month to the Arkansas Highway Transfer Fund.

History. Acts 1973, No. 750, § 11; 1974 1987, No. 928, § 15; 2010, No. 262, § 6; (1st Ex. Sess.), No. 90, § 1; 1975, No. 868, 2010, No. 296, § 6; 2016 (3rd Ex. Sess.), § 15; 1977, No. 955, § 1; 1977 (1st Ex. No. 1, § 6.
 Sess.), No. 7, § 1; 1979, No. 1115, § 1; **A.C.R.C. Notes.** Acts 2016 (3rd Ex. 1981, No. 937, § 1; 1983, No. 801, § 12; Sess.), No. 1, § 1, provided: "This act shall 1983 (1st Ex. Sess.), No. 119, § 1; 1985, be known and may be cited as the 'Arkansas Highway Improvement Plan of 2016'." No. 888, § 25; A.S.A. 1947, § 13-515; Acts

Amendments.

The 2016 (3rd Ex. Sess.) amendment rewrote the section.

SUBCHAPTER 5 — BUDGET STABILIZATION TRUST FUND

SECTION.

- 19-5-501. Fund generally.
- 19-5-502. Loans from fund.
- 19-5-503. Work release centers.
- 19-5-504. Loans of anticipated proceeds

SECTION.

- of Aging and Adult Services Fund Account.
- 19-5-505. [Transferred.]
- 19-5-506. Financial aid programs.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: “It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973.”

Acts 1977, No. 5, § 3: Jan. 25, 1977. Emergency clause provided: “It is hereby found and determined by the General Assembly that a deficit may occur in the Constitutional and Fiscal Agencies Fund and that temporary financing is required to maintain an even flow of revenues to the Constitutional and Fiscal Agencies Fund and that the immediate passage of this Act is necessary to alleviate these problems. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.”

Acts 1983, No. 499, § 27: July 1, 1983. Emergency clause provided: “It is hereby found and determined by the Seventy-Fourth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effec-

tiveness of this Act on July 1, 1983 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1983 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983.”

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: “It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987.”

Acts 1987 (1st Ex. Sess.), Nos. 14 and 59, § 2: July 1, 1987. Emergency clauses provided: “It is hereby found and determined by the Seventy-Sixth General Assembly meeting in the First Extraordinary Session that several cities and counties of this state are suffering from severe financial limitations and are unable to pay for obligations which they have incurred in providing workers’ compensation coverage for their employees without the provisions of this Act; therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1987.”

Acts 1987 (1st Ex. Sess.), No. 24, § 4: June 12, 1987. Emergency clause provided: "It is hereby found and determined by the 76th General Assembly meeting in 1st Extraordinary Session that the passage of this Act is necessary to provide for the orderly and continued operation of the agencies funded from the State Central Services Fund and to correct an oversight applicable to the Constitutional and Fiscal Agencies Fund. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1993, No. 643, § 9: Mar. 23, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly meeting in Regular Session, that the provisions of this Act are of critical importance to the effective operations of the various state agencies which provide important goods and services to the people of the State of Arkansas. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1995, No. 1032, § 13: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that in order for the Department of Health to become more efficient in accounting and budgetary practices due to the transfer of the Bureau of Alcohol and Drug Abuse Prevention, changes in various funds are needed; and that the provisions of this Act provide such changes. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 342, § 51: Mar. 5, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that previous General Assemblies have provided appropriations for the projects provided or enumerated in this act; that certain appropriations will expire before the adjournment of the Gen-

eral Assembly; and that if such appropriations expire, the projects and programs authorized herein will cease thereby depriving the citizens of the State of the benefits to be derived from such projects. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1997, No. 1248, § 43: July 1, 1997, except § 33, effective Apr. 9, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2011, No. 1095, § 18: July 1, 2011. Emergency clause provided: "It is hereby

found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2011 the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011."

Acts 2011, No. 1115, § 18: July 1, 2011. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2011 the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011."

Acts 2015, No. 537, § 2: Mar. 18, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the operations funded by the funds established in the Revenue Classification Law are necessary for the preservation of the public peace, health, and safety; that reliable funding is essential to the performance of those operations; and that this act is necessary because without the increased ability to loan additional funds to maintain

reliable funding, those operations may be compromised. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2016 (3rd Ex. Sess.), No. 1, § 23: July 1, 2016, §§ 1-8, 13, 15, and 18-21. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that Arkansas bridges and roads are in need of repair and proper maintenance; that the repair and proper maintenance of Arkansas bridges and roads are necessary for the preservation of the public peace, health, and safety; that increased funding is essential to the repair and proper maintenance of Arkansas bridges and roads; that this act is designed to provide the necessary funding that is essential to the repair and proper maintenance of Arkansas bridges and roads, and this act is necessary because without this increased funding, the repair and proper maintenance of Arkansas bridges and roads may not be performed. Therefore, an emergency is declared to exist, and Sections 1-8, 13, 15, 18-21 of this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2016."

19-5-501. Fund generally.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Budget Stabilization Trust Fund".

(2) The Budget Stabilization Trust Fund shall consist of funds made available and transferred to it from the Securities Reserve Fund as set out in § 19-5-905, the fund balance and other assets remaining in the State Budget Revolving Fund on June 30, 1987, and any other funds made available by law.

(b) The Budget Stabilization Trust Fund shall be used for the purpose of:

(1)(A) Making temporary loans to those funds and fund accounts as set out in § 19-5-401 et seq., to the Department of Correction Farm

Fund for farm production purposes, to the Department of Correction Prison Industry Fund, to the Department of Parks and Tourism Fund Account, to the Income Tax Refund Fund, to the Gasoline Tax Refund Fund, to the Interstate Motor Fuel Tax Refund Fund, and to the various funds established in the Revenue Classification Law, § 19-6-101 et seq., and any other funds or fund accounts as may be specified elsewhere in this section. The loans made to the funds and fund accounts set out in § 19-5-401 et seq. shall be repaid on or before June 30 of the fiscal year in which the loan is made, except as provided elsewhere in this section.

(B) The loans made to the Department of Correction Farm Fund are to be repaid on or before June 30 of the fiscal year following the fiscal year in which the loan was made after the amount of the outstanding loan made the previous fiscal year has been reduced by the value of products produced or processed on the farm that were consumed by inmates and other authorized personnel, in amounts as determined and certified by the Legislative Auditor to the Chief Fiscal Officer of the State. Processed beef purchased by the Department of Correction must be U.S. labeled. The value of products produced or processed on the farm that were consumed by inmates and other authorized personnel shall be based upon prices obtained by the Department of Correction and the State Procurement Director for purchasing similar products and quantities on the open market for other state agencies, institutions, and universities. However, the Chief Fiscal Officer of the State may grant an extension not to exceed sixty (60) days for repayment of loans made to the Department of Correction Farm Fund upon receipt by the Chief Fiscal Officer of the State of a certification by the Director of the Department of Correction that farm products are held in storage or are on hand that exceed in market value the amount of loans that are due, and the Chief Fiscal Officer of the State may grant an additional extension not to exceed sixty (60) days for repayment of the loan made to the Department of Correction Farm Fund, after obtaining the advice of the Legislative Council in regard to a request from the Department of Correction for the additional sixty-day extension for repayment of the loan. Loans made to the Department of Correction Prison Industry Fund for operation expenses shall be repaid on or before June 30 of the fiscal year in which the loan was made, but loans made for the purchase of equipment necessary for implementing the various industries shall be repaid from time to time.

(C)(i) Except as otherwise provided in this subdivision (b)(1)(C), loans made to the Income Tax Refund Fund, to the Gasoline Tax Refund Fund, to the Interstate Motor Fuel Tax Refund Fund, and to those other funds established in the Revenue Classification Law, § 19-6-101 et seq., are to be repaid on the last day of the month of which the loan was made.

(ii) Loans made under subdivision (b)(1)(D) of this section shall be repaid by June 30 of the fiscal year in which the loan was made.

(iii)(a) Loans made to the Department of Human Services Fund during June of any fiscal year for making cash assistance payments to eligible individuals under the Temporary Assistance for Needy Families Program for delivery on or about July 1 of the following fiscal year shall be repaid on or before July 31 of the fiscal year following the fiscal year in which the loan was made.

(b) Loans made to the Department of Human Services for the Developmental Disabilities Services Fund Account and the Behavioral Health Services Fund Account in the last month of a fiscal year for federal reimbursement for Medicaid-eligible services and Medicare-eligible services shall be repaid immediately upon receipt of reimbursement but no later than July 31 of the fiscal year following the fiscal year in which the loan was made.

(D)(i) The maximum amount of funds that may be loaned to the funds established in the Revenue Classification Law, § 19-6-101 et seq., shall be one hundred fifty percent (150%) of the estimated revenues to be deposited into the State Treasury during that month to the credit of the State Apportionment Fund and which will become available to that operating fund at the end of the month, excluding the Department of Correction Farm Fund, the Department of Correction Prison Industry Fund, the Department of Arkansas State Police Fund, and the State Forestry Fund.

(ii) Except with respect to the funds excluded under this subdivision (b)(1)(D), loans in excess of one hundred percent (100%) shall not be made more than four (4) times per fiscal year per fund.

(iii) Loans and distribution of general revenue funds made to the County Aid Fund and the Municipal Aid Fund are to be made on the basis and to the extent of the funds estimated to be available as stated in § 19-5-402(a) so that an equal monthly distribution of general revenues is made, based upon the Chief Fiscal Officer of the State's monthly forecasts of general revenue distribution.

(E) Temporary loans may be made to the institutions of higher education for operational purposes. In making these loans, the following procedures shall be applicable. The institutions of higher education shall submit requests for loans to both the Director of the Department of Higher Education and the Chief Fiscal Officer of the State setting forth the need for the loan. The requests shall include at least the following:

(i) The current total cash balance of all accounts of the requesting institution's cash funds;

(ii) The reasons why the cash fund balances and their general revenue fund balances are insufficient to meet current obligations;

(iii) The anticipated duration of the loan; and

(iv) A proposed repayment schedule.

(F) The Chief Fiscal Officer of the State and the Director of the Department of Higher Education shall review the request for the loan. The Director of the Department of Higher Education shall recommend, in writing, the approval or disapproval of the loan and

the reasons for the recommendation to the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall review the institution's request, the funds available in the Budget Stabilization Trust Fund, and the recommendation of the Director of the Department of Higher Education. The Chief Fiscal Officer of the State may request such additional information as is deemed necessary to make a determination as to whether the request should be approved. If the Chief Fiscal Officer of the State determines that the request is proper and necessary for the operation of the institution and that sufficient funds are available, the Chief Fiscal Officer of the State shall approve the request and establish a repayment schedule for the loan. If the Chief Fiscal Officer of the State determines that the loan is not necessary or required, or that funds are not available, the Chief Fiscal Officer of the State shall deny the request. The Chief Fiscal Officer of the State shall communicate in writing to the institution and to the Director of the Department of Higher Education the reasons for disapproval of the requested loan. All loans made to the institutions of higher education under the provisions of this section shall be repaid in full by June 30 of the fiscal year in which the loan was made. In the event an agency or program is established by the General Assembly which is to be supported solely from other than general revenues or federal funds, the Chief Fiscal Officer of the State may make a temporary loan from the Budget Stabilization Trust Fund to the agency or program to the extent necessary for carrying out the intent of the enabling legislation. The amount of the loan shall be determined by the Chief Fiscal Officer of the State, and the loans shall be repaid in full by June 30 of the fiscal year in which the loan was made;

(2) Making transfers to the University of Arkansas Fund on account of interest on the University of Arkansas Endowment Fund of an amount which, when added to the interest earned on the investment of the University of Arkansas Endowment Fund, shall not exceed the sum of six thousand six hundred thirty-three dollars and thirty-four cents (\$6,633.34) during any fiscal year;

(3) Making transfers to the State Military Department Fund Account of the State General Government Fund as established in § 19-5-302(2)(A)-(C) for the purpose of providing reimbursement or immediate funding for expenses incurred by the State Military Department on behalf of the Arkansas National Guard emergency call-up appropriation;

(4) Making transfers to the General Improvement Fund as established in § 19-5-1005 in order to provide supplemental funding for appropriations supported from the General Improvement Fund as may be provided by law;

(5) Providing funding, either in whole or in part, for programs as may be authorized by the General Assembly and which are specified as being funded in whole or in part from the Budget Stabilization Trust Fund;

(6) Making transfers to the State Highway and Transportation Department Fund as may be authorized by law and making transfers not to exceed one million dollars (\$1,000,000) in any one (1) fiscal year to provide the state's proportionate share of each declared emergency or major disaster as required by the federal Disaster Relief Act of 1974;

(7) Making transfers to the Miscellaneous Revolving Fund, as established in § 19-5-1009, to provide funding in whole or in part for appropriations made payable from the Miscellaneous Revolving Fund;

(8) Making temporary advances to the various federal accounts of state agencies upon certification of the pending availability of federal funding by the director of the state agency making the request. However, the requests shall be limited to those occasions whereby the continued operations of the state agency programs would be seriously impaired and unnecessary hardships would be created due to either administrative oversight, delays by the federal government in forwarding the moneys, or by problems created by the federal fiscal year conversion. Furthermore, upon receipt of the grant award authorizations or letter of credit documents, the state agency director shall certify to the Chief Fiscal Officer of the State the amounts of temporary advances to be recovered, whereby the Chief Fiscal Officer of the State shall make recovery and notify the Treasurer of State and the Auditor of State of the recovery. Furthermore, the temporary advances shall be recovered on or before June 30 of the fiscal year in which the temporary advances were made; and

(9) Those functions formerly performed by the State Budget Revolving Fund.

(c) In addition to the purposes for which the Budget Stabilization Trust Fund may be used as set forth in this section, the fund shall also be used to make temporary loans to the Constitutional Officers Fund and the State Central Services Fund. Loans made to the Constitutional Officers Fund and the State Central Services Fund under the provisions of this section shall be repaid on or before June 30 of the fiscal year in which the loans are made.

(d) The Chief Fiscal Officer of the State is authorized to transfer up to a maximum of four million dollars (\$4,000,000) from the Budget Stabilization Trust Fund to the State Central Services Fund, only in those instances when obligations incurred by the State Central Services Fund are estimated to exceed or are actually exceeding estimated or actual available resources. The transfer shall also be utilized to provide a level of funding, for those appropriations made payable from the State Central Services Fund, equal to the previous year's expenditure or the current year appropriation, whichever is less, in the event that income from all sources does not provide that funding level. Any transfer made as authorized in this section shall require the review and advice of the Legislative Council prior to the transfer of those funds.

History. Acts 1973, No. 750, § 8; 1977, 531; Acts 1987, No. 928, § 9; 1987, No. No. 5, § 2; A.S.A. 1947, §§ 13-523a, 13- 945, §§ 4, 7; 1987 (1st Ex. Sess.), No. 14,

§ 1; 1987 (1st Ex. Sess.), No. 24, § 1; 1987 (1st Ex. Sess.), No. 59, § 1; 1991, No. 1085, § 28; 1993, No. 618, §§ 12, 13; 1993, No. 643, § 1; 1995, No. 171, § 1; 1997, No. 1248, §§ 36, 37; 2001, No. 1646, §§ 5-7; 2011, No. 1095, § 6; 2011, No. 1115, § 6; 2015, No. 537, § 1; 2016 (3rd Ex. Sess.), No. 1, § 7.

A.C.R.C. Notes. Acts 1987 (1st Ex. Sess.), No. 59 was vetoed by the Governor. However, such veto was held invalid by the Attorney General (Opinion No. 87-241) on the grounds that the veto occurred after the expiration of the twenty-day period allowed by Ark. Const., Art. 6, § 15. Accordingly, the act became law on June 26, 1987.

Acts 1945, No. 249, provided: "Whereas, by acceptance of the grant of the United States, as provided by the Act of Congress, approved July 2, 1862, entitled, 'An Act donating public lands to the several states and territories which may provide colleges for the benefit of agriculture and the mechanic arts', the State of Arkansas covenanted to invest the moneys, derived from the grants of land so received, in interest bearing obligations of the State of Arkansas or the United States of America; and

"Whereas, the University of Arkansas was designated as the college to receive the endowment, which is now represented by \$132,666.67 principal amount of bonds of the State of Arkansas, known as University of Arkansas Endowment Fund Bonds maturing on July 1, 1947; and

"Whereas, by reason of the improved financial condition of the State of Arkansas, the time is opportune (1), to reduce the bonded debt of the State of Arkansas and (2), to invest the University of Arkansas Endowment Fund in long term interest-bearing direct obligation bonds of the United States;

"NOW THEREFORE,

Be It Enacted by the General Assembly of the State of Arkansas:

"Section 1. The State Board of Fiscal Control, hereinafter referred to as the Board, without giving prior notice by publication of its intention of so doing, is hereby authorized and empowered, by use of the moneys and for the purposes hereafter in this Act provided, to subscribe to and purchase not to exceed \$132,700.00 principal amount of direct interest bearing obligations of the United States of

America from the United State's Treasury Department, or its duly authorized fiscal officers, in those instances where the securities are part of a new issue and the original offering price does not exceed par and accrued interest.

"Whenever the balance in the Excess Par Value Bond Account, which shall hereafter be known as the Securities Reserve Fund, shall exceed \$100,000.00, the Board may, by resolution duly adopted, use not to exceed \$132,700.00 of the said balance in excess of \$100,000.00 in making the purchases hereinbefore provided.

"All obligations purchased under the provisions of this Act shall be delivered to the Treasurer of State and shall, by said Treasurer, be held in trust in and for the benefit of the University of Arkansas Endowment Fund. Upon receipt of the obligations so purchased by the Board, the Treasurer of State shall cancel, by perforation, an equal principal amount of University of Arkansas Endowment Fund Bonds. Provided, after retirement in the manner hereinbefore provided of all other bonds of the issue, the Treasurer of State shall cancel University of Arkansas Endowment Fund bond number 133 for \$666.67 principal amount, upon receipt from the Board of \$700.00 principal amount of United States Treasury bonds.

"All interest received on the obligations so purchased shall, by the Treasurer of State, be deposited in the University of Arkansas Fund, and shall be expended for the use and benefit of the University of Arkansas as its Board of Trustees shall direct. In the event the interest derived each year from investments in the University of Arkansas Endowment Fund amounts to less than \$6,633.34, the Treasurer of State shall transfer from the State Sinking Fund to the University of Arkansas fund such amounts as may be necessary to make the total income from interest, plus the transfers thus provided for, equal \$6,633.34.

"Section 2. For the purpose of making all or a portion of the moneys available for investment, as herein provided, the Treasurer of State shall, upon resolution of the Board, transfer from the State Sinking Fund to the Securities Reserve Fund such amounts as may be set forth in said resolution. Provided, the Board shall not authorize the transfer of any moneys from the State Sinking Fund to the Securities

Reserve Fund which are pledged for the payment of the principal of or interest on any other bonds which are a charge against the said State Sinking Fund.

"Section 3. There is hereby appropriated, to be payable from any moneys in the Securities Reserve Fund in excess of \$100,000.00, for the fiscal year beginning July 1, 1945 and ending June 30, 1946, to be used in purchasing United States Treasury Bonds for the purposes herein provided, the sum of \$132,700.00. Provided, any unexpended balance in the appropriation on June 30, 1946 shall, upon resolution of the Board, be brought forward and made available for such purposes during the fiscal year beginning July 1, 1946 and ending June 30, 1947.

"Section 4. In the event all University of Arkansas Endowment Fund Bonds shall not have been retired on or before July 1, 1947, the maturity date thereof, the Board shall, from time to time, extend the maturity date of such outstanding bonds, but no single extension shall be for more than one year.

"Section 5. The following laws or parts of laws enacted by the General Assembly of the State of Arkansas are hereby repealed; Act 149, approved May 23, 1901 (Sections 13132, 13133 and 13134 of Pope's Digest); Act 208, approved May 23, 1901 (Sections 13135 and 13136 of Pope's Digest); and, Act 252, approved March 16, 1917 (Sections 11966 to 11970, inclusive, of Pope's Digest)."

Acts 1945, No. 249 was approved March 20, 1945.

Acts 2016 (3rd Ex. Sess.), No. 1, § 1, provided: "This act shall be known and may be cited as the 'Arkansas Highway Improvement Plan of 2016'."

Publisher's Notes. Former subsections (a) and (b) of this section, concerning the State Budget Revolving Fund generally, were repealed by Acts 1987, No. 945, § 7. They were derived from Acts 1973, No. 750, § 7; 1974 (1st Ex. Sess.), No. 90, § 2; 1975, No. 868, §§ 10, 11; 1975 (Extended Sess., 1976), No. 1014, § 1; 1977, No. 147, § 1; 1977, No. 955, § 14; 1979, No. 1013, § 3; 1979, No. 1115, §§ 6, 7; 1981, No. 30, § 1; 1981, No. 722, § 1; 1981, No. 938, § 9; 1983, No. 801, § 11; 1985, No. 888, § 19; A.S.A. 1947, § 13-523.

Amendments. The 2011 amendment by identical acts Nos. 1095 and 1115 substituted "Behavioral Health Services Fund Account" for "Mental Health Services Fund Account" in (b)(1)(C).

The 2015 amendment, in (b)(1)(C), inserted the (i)-(iii) designations, added the exception at the beginning of (b)(1)(C)(i), added (b)(1)(C)(ii), and deleted "However" at the beginning of (b)(1)(C)(iii)(a); and, in (b)(1)(D), inserted the (i)-(iii) designations, in (b)(1)(D)(i), substituted "one hundred fifty percent (150%)" for "ninety-seven percent (97%)", added (b)(1)(D)(ii), and substituted "stated" for "set out" in (b)(1)(D)(iii).

The 2016 (3rd Ex. Sess.) amendment, in (a)(2), deleted "and this section" following "§ 19-5-905" in the first sentence and deleted the former second sentence.

U.S. Code. The Disaster Relief Act of 1974, also known as the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Pub. L. No. 93-288, referred to in this section, is codified generally as 42 U.S.C. § 5121 et seq.

19-5-502. Loans from fund.

(a) The Chief Fiscal Officer of the State shall be guided by the following limitations and procedures in making loans from the Budget Stabilization Trust Fund for the respective purposes for which the loans may be made, as established in this subsection:

(1) State agencies supported solely from special revenues shall not be eligible to make applications for or receive loans from the Budget Stabilization Trust Fund; and

(2) Moneys deposited into the Budget Stabilization Trust Fund shall not be used to make loans to any state agency without the state agency first submitting proof of the need for the moneys and submitting justification therefor verifying that other funds or resources are not available to the agency or cannot be obtained by the agency from other

funds belonging to or available to the agency. In no event shall any loan from the Budget Stabilization Trust Fund be made to a state-supported institution of higher education in an amount equal to or exceeding eighty-five percent (85%) of its monthly guarantee of general revenues estimated to be available for distribution to the agency during the month.

(b) Any official or employee knowingly submitting false information to the Chief Fiscal Officer of the State in support of any loan from the Budget Stabilization Trust Fund shall, upon conviction thereof, be guilty of misfeasance in office and shall be removed from the office or position of employment;

(c) The Department of Education shall have no authority to request loans from the Budget Stabilization Trust Fund to provide moneys for distribution to public school districts in this state, nor to write warrants payable from any funds borrowed from the Budget Stabilization Trust Fund, for making monthly payments to school districts in this state earlier than the fifth day prior to the end of the month.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1987, No. 945, § 4.

Publisher's Notes. Former § 19-5-502, concerning loans from the State Budget Revolving Fund, was repealed by Acts 1987, No. 945, § 7. The section was de-

rived from Acts 1981, No. 938, § 14; 1983, No. 801, § 13; 1985, No. 888, § 18; A.S.A. 1947, § 13-523.7. The current section was added as part of an amendment to A.S.A. 1947, § 13-531.

19-5-503. Work release centers.

The Community Correction Revolving Fund is authorized to borrow from the Budget Stabilization Trust Fund for the establishment of new work release centers for the Department of Correction. These loans shall be repaid by the end of the fiscal year in which the loans are made.

History. Acts 1983, No. 499, § 24; 1995, No. 1296, § 72.

19-5-504. Loans of anticipated proceeds of Aging and Adult Services Fund Account.

In addition to those purposes for which the Budget Stabilization Trust Fund may be used, the Department of Human Services may borrow from the Budget Stabilization Trust Fund an amount equal to eighty percent (80%) of the anticipated proceeds made available to the Aging and Adult Services Fund Account from nursing home bed license fees. The borrowed amounts are to be transferred to the Aging and Adult Services Fund Account in such amounts and under such restrictions and conditions as are determined to be in the best interest of the state by the Chief Fiscal Officer of the State and, in any event, shall be repaid to the Budget Stabilization Trust Fund in full by June 30 of the year in which the funds were borrowed.

History. Acts 1987, No. 928, § 14; 1995, No. 1032, § 5.

19-5-505. [Transferred.]

A.C.R.C. Notes. This section, concerning loans to local school districts, has been renumbered as § 6-20-803.

19-5-506. Financial aid programs.

In order to provide timely payments under financial aid appropriations, the Chief Fiscal Officer of the State is authorized to provide loans from the Budget Stabilization Trust Fund to make available all funds attributable to the financial aid programs under the then current official revenue estimates. In the event of an unanticipated state revenue shortfall, any such loans remaining at the end of a fiscal year shall be repaid from revenues distributed in the first two (2) months of the next fiscal year. Funds for appropriations for purposes other than financial aid shall not be affected by the application of this provision.

History. Acts 1997, No. 342, § 32.

A.C.R.C. Notes. Acts 2016, No. 236, § 20, provided: “LOANS. In order to provide timely payments under financial aid appropriations made in this Act, the Chief Fiscal Officer of the State is authorized to provide loans from the Budget Stabilization Trust Fund to make available all funds attributable to the financial aid programs under the then current official revenue estimates. In the event of an

unanticipated state revenue shortfall, any such loans remaining at the end of a fiscal year shall be repaid from revenues distributed in the first two months of the next fiscal year. Funds for appropriations made in this Act for purposes other than financial aid shall not be affected by the application of this provision.

“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

SUBCHAPTER 6 — MUNICIPAL AND COUNTY AID FUNDS

SECTION.

19-5-601. Municipal Aid Fund.

19-5-602. County Aid Fund.

SECTION.

19-5-603. Overpayments to funds.

A.C.R.C. Notes. Acts 2016, No. 166, § 11, provided: “LOANS TO CITIES AND COUNTIES. On July 1 of each fiscal year, the Chief Fiscal Officer of the State shall request a transfer by the State Treasurer from the Budget Stabilization Trust Fund to the County Aid Fund and to the Municipal Aid Fund to assist the various cities and counties in meeting cash flow needs early in the state fiscal year. The transfer shall be a loan to be repaid in equal installments from general revenue distributions each month during the fiscal year for which the loan was made and shall be

in addition to any other loans authorized by law for the County Aid and Municipal Aid Funds. The amount of such loan for each fiscal year shall be \$3,517,657 to the Municipal Aid Fund and \$1,906,079 to the County Aid Fund, or so much thereof as may be available in the Budget Stabilization Trust Fund as determined by the Chief Fiscal Officer of the State. Upon such transfer being completed, the State Treasurer shall immediately distribute such funds to each of the several municipalities and counties in the same manner as general revenues are distributed.

"It is the intent of the General Assembly that the Chief Fiscal Officer of the State and the State Treasurer shall make every reasonable, and financially sound effort to insure that local governments receive the full amount of the loan authorized herein on July 1 of each year and that the monies authorized for local governments from general revenues be distributed in equal monthly payments.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Acts 2016, No. 166, § 12, provided: "CARRY FORWARD. At the close of each fiscal year any unexpended funds for the County Aid and Municipal Aid line items shall be carried forward and distributed pursuant and in addition to the funding formula established under A.C.A 19-5-601 and 19-5-602 within forty-five (45) days.

"Any carry forward of unexpended balance of funding as authorized herein, may be carried forward under the following conditions:

"(1) Prior to June 30, 2017 the Agency shall by written statement set forth its reason(s) for the need to carry forward said funding to the Department of Finance and Administration Office of Budget;

"(2) The Department of Finance and Administration Office of Budget shall report to the Arkansas Legislative Council all amounts carried forward by the September Arkansas Legislative Council or Joint Budget Committee meeting which report shall include the name of the Agency, Board, Commission or Institution and the amount of the funding carried forward, the program name or line item, the funding source of that appropriation and a copy of the written request set forth in (1) above;

"(3) Each Agency, Board, Commission or Institution shall provide a written report to the Arkansas Legislative Council or Joint Budget Committee containing all information set forth in item (2) above, along with a written statement as to the current status of the project, contract, purpose etc. for which the carry forward was originally requested no later than thirty (30) days prior to the time the Agency, Board, Commission or Institution presents its budget request to the Arkansas Legislative Council/Joint Budget Committee; and

"(4) Thereupon, the Department of Finance and Administration shall include all information obtained in item (3) above in the budget manuals and/or a statement of non-compliance by the Agency, Board, Commission or Institution.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Cross References. Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.

Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.

Direct deposits by the State into local government cash management trust account, § 19-8-311.

Revenue Classification Law, § 19-6-201 et seq.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975 (Extended Sess., 1976), No. 1112, § 2: Jan. 30, 1976. Emergency clause provided: "It is hereby found and determined by the General Assembly, that clarifying procedures relating to providing counties and municipalities an even flow of general revenues are essential in order to carry out the intent of the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1985, No. 888, § 26: July 1, 1985, except §§ 18, 20, and 21, effective Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the

amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1987, No. 22, § 2: Feb. 10, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that Arkansas Statutes 13-523 (B) (3) provides for a proportionate reduction in State aid to cities and towns which fail to levy the full constitutionally authorized five mill general ad valorem tax; that this penalty is to be applied beginning with the fifth year subsequent to the countywide reappraisal of property in the counties in which the respective cities and towns are located; that unless repealed or revised prior to the application of such penalties, this law will result in serious hardship to several cities and towns in the State or to the taxpayers in such cities and towns and that this Act is designed to repeal such law and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1987, No. 874, § 3: Apr. 13, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case *Ricarte v. State*, CR 86-31, a question has arisen over the validity of Act 1112 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization

Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1993, No. 1080, § 2: Apr. 13, 1993. Emergency clause provided: "It is hereby found and determined by the 79th General Assembly that no mechanism exists that allows for the correction of the distribution of state funds to municipalities due to errors in the federal decennial census and that such errors can result in a significant revenue loss. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the

immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 1248, § 43: July 1, 1997, except § 33, effective Apr. 9, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33

shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

CASE NOTES

Turnback Funds.

Taxpayers who asserted that the distribution formula for county turnback funds had no rational basis and was therefore an illegal exaction and a denial of equal

protection had the burden of proving the absence of any rational basis for the formula. *Hall v. Fisher*, 285 Ark. 222, 685 S.W.2d 803 (1985).

19-5-601. Municipal Aid Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Municipal Aid Fund".

(b) The Municipal Aid Fund shall consist of:

(1) Such general revenues as may be made available to the Municipal Aid Fund by the Revenue Stabilization Law, § 19-5-101 et seq.;

(2) Such special revenues derived from highway user imposts, known as highway revenues, as may be made available to the Municipal Aid Fund for the benefit of municipalities by the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.; and

(3) Those special revenues as specified in § 19-6-301(135) of the Revenue Classification Law, § 19-6-101 et seq.

(c)(1) All of the general revenues and the special revenues shall be distributed within ten (10) days after the close of each calendar month to the respective cities of the first and second class and incorporated towns on the basis of population according to the most recent federal decennial or special census.

(2) The amount to be apportioned to each such city or incorporated town is to be in the proportion that each population bears to the total population of all such cities and incorporated towns.

(3) In the event of an annexation, the population of the annexed area, as certified by the United States Bureau of the Census of the Department of Commerce, may be added to the most recent federal decennial or special census of the annexing municipality.

(4)(A) The moneys received by the respective cities and incorporated towns under this section shall be revenues of the year in which received by them and shall not be revenues of the year in which such moneys were collected and paid into the State Treasury.

(B) Of the moneys so received by the respective cities and incorporated towns, the general revenues shall be used for general purposes of municipal government, and the special revenues derived from highway revenues shall be used as provided by the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.

(5)(A) In the event the Workers' Compensation Commission has paid claims from the Miscellaneous Revolving Fund on account of any municipal employee covered under workers' compensation, such amount is to be deducted from general revenue turnback as provided by §§ 14-26-103 and 14-60-103.

(B) The moneys so deducted are to be transferred to the Miscellaneous Revolving Fund, there to be used as provided by law.

(d) It shall be unlawful for the Treasurer of State to distribute any general revenues and special revenues to any cities or incorporated towns in this state that have expended funds belonging to such city or town for the payment of annual membership dues to, or for the purchase of services rendered by, the Arkansas Municipal League or any other league or association of cities in this state unless the books, affairs, and records of such Arkansas Municipal League or other league or association of cities and towns of this state receiving moneys from cities or towns has been audited by Arkansas Legislative Audit or consent for such audit by Arkansas Legislative Audit has been given by any such league or association. Arkansas Legislative Audit is authorized to audit the books, affairs, and records of the Arkansas Municipal League or any other league or association of cities or incorporated towns in this state, upon request thereof by the appropriate officials of such league or associations.

(e) In the event that the United States Bureau of the Census of the Department of Commerce determines that the population for a municipality is more than was originally certified in the decennial census or

the population for a municipality was incorrectly assigned to another municipality and a census count correction or a correction to the designated municipality is received from the United States Bureau of the Census by the appropriate officials of the state, the Treasurer of State shall determine the amount of general and special revenue that the municipality should have received based upon the corrected census count. Such amounts are to be submitted to the Arkansas State Claims Commission for inclusion in the appropriation bill requested from the General Assembly for approved claims.

History. Acts 1973, No. 750, § 7; 1977, No. 732, § 1; 1981, No. 342, § 2; 1983, No. 816, § 1; A.S.A. 1947, § 13-523; Acts 1993, No. 1080, § 1; 1995, No. 331, § 1; 1995, No. 1163, § 14; 1997, No. 1248, § 11.
1987, No. 22, § 1; 1989, No. 629, § 7;

19-5-602. County Aid Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "County Aid Fund".

(b) The County Aid Fund shall consist of:

(1) The general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq., to the County Aid Fund;

(2) Such special revenues derived from highway user imposts, known as highway revenues, as may be provided by the Arkansas Highway Revenue Distribution Law, § 27-70-201 et seq.;

(3) Those special revenues as set out in § 19-6-301(74) and (117) and thirty-four percent (34%) of those special revenues as specified in § 19-6-301(20) of the Revenue Classification Law, § 19-6-101 et seq.; and

(4) Twenty-five percent (25%) of all severance taxes other than those imposed upon saw timber and timber products as set out in § 19-6-301(18) of the Revenue Classification Law, § 19-6-101 et seq.

(c) All of the general revenues and special revenues shall be distributed within ten (10) days after the close of each calendar month to the respective counties as follows:

(1)(A) The general revenues made available to the County Aid Fund by the Revenue Stabilization Law, § 19-5-101 et seq., shall be distributed with seventy-five percent (75%) divided equally among the seventy-five (75) counties of this state and twenty-five percent (25%) distributed on the basis of population according to the most recent federal decennial or special census, with each county to receive the proportion that its population bears to the total population of the state.

(B) The moneys so received by the county treasurer shall be credited to the county general fund to be used for general county purposes, unless otherwise appropriated by the quorum court;

(2) The special revenues distributed to the respective counties shall be distributed as may be authorized by law;

(3) All moneys received by the respective counties under this section shall be revenues of the year in which received by them and shall not be revenues of the year in which such moneys were collected and paid into the State Treasury; and

(4)(A) In the event the Workers' Compensation Commission has paid claims from the Miscellaneous Revolving Fund on account of any county employee covered under workers' compensation, this amount is to be deducted from county general revenue turnback funds as provided by §§ 14-26-103 and 14-60-103.

(B) Such moneys so deducted are to be transferred to the Miscellaneous Revolving Fund, there to be used as provided by law.

(d)(1) It shall be unlawful for the Treasurer of State to distribute any general revenues to any county in this state or any special revenues to any county in this state that has expended funds belonging to such county for the payments of annual membership dues to, or for the purchase of services rendered by, the Association of Arkansas Counties or to any other league or association of counties in this state unless the books, affairs, and records of such Association of Arkansas Counties or other league or association of counties in this state receiving moneys from the counties has been audited by Arkansas Legislative Audit or consent for such audit by Arkansas Legislative Audit has been given by such league or association.

(2) Arkansas Legislative Audit may audit the books of the Association of Arkansas Counties or any other league or association of counties in this state upon request of the Association of Arkansas Counties or other league or association of counties by the appropriate official of the league or association.

History. Acts 1973, No. 750, § 7; 1985, No. 888, § 4; A.S.A. 1947, § 13-523; Acts 1989, No. 629, § 8; 1991, No. 1135, § 6; 1995, No. 1163, § 15; 1997, No. 1248, § 12; 1999, No. 891, § 1; 2005, No. 2282, § 6; 2005, No. 2316, § 6.

Cross References. County Solid Waste Management System Aid Fund, § 8-6-301 et seq.

19-5-603. Overpayments to funds.

(a) In the event moneys are distributed to the County Aid Fund and Municipal Aid Fund during any month which are in excess of one-twelfth ($\frac{1}{12}$) of the amount estimated by the Chief Fiscal Officer of the State to become available to the County Aid Fund and Municipal Aid Fund during the then-current fiscal year, as certified monthly by the Chief Fiscal Officer of the State to the Treasurer of State, up to a maximum of that set out in §§ 19-5-402 and 19-5-404 [repealed] for the County Aid Fund and Municipal Aid Fund, there shall be transferred from the County Aid Fund and Municipal Aid Fund to the Budget Stabilization Trust Fund such amounts as are necessary to repay any loans outstanding from the Budget Stabilization Trust Fund to the County Aid Fund and Municipal Aid Fund before any distribution of general revenue is made to any county or municipality in this state.

(b) The amount remaining to be distributed after repaying the loans under the provisions of this section shall not be less than one-twelfth ($\frac{1}{12}$) of the amount estimated by the Chief Fiscal Officer of the State to become available to the County Aid Fund and Municipal Aid Fund during the then-current fiscal year or the amount as set out for the County Aid Fund and Municipal Aid Fund in §§ 19-5-402 and 19-5-404 [repealed], whichever is the lesser.

(c) The amount of moneys to be loaned to the County Aid Fund and Municipal Aid Fund in any month from the Budget Stabilization Trust Fund shall be determined by the Chief Fiscal Officer of the State after taking into consideration the amount distributed during the prior months in the then-current fiscal year as well as the amounts estimated to be distributed to the County Aid Fund and Municipal Aid Fund in succeeding months of the then-current fiscal year. It is the intent of the General Assembly to provide a distribution to the counties and municipalities each month of such general revenue as is available which, together with loans from the Budget Stabilization Trust Fund, will provide as even a flow of moneys as is possible throughout the fiscal year while at the same time maintaining the Budget Stabilization Trust Fund in a strong financial position.

(d) All loans made to the County Aid Fund and Municipal Aid Fund from the Budget Stabilization Trust Fund are to be repaid by June 30 of the fiscal year in which the loans were made.

History. Acts 1975 (Extended Sess., 1976), No. 1112, § 1; A.S.A. 1947, § 13-515.2; reen. Acts 1987, No. 874, § 1.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 874, § 1. Acts 1987, No. 834, provided that 1987 legisla-

tion reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

SUBCHAPTER 7 — REIMBURSEMENT OF UNEMPLOYMENT COMPENSATION BENEFITS

SECTION.

- 19-5-701. Purpose.
- 19-5-702. Definitions.
- 19-5-703. Applicability.
- 19-5-704. Administration.
- 19-5-705. Benefits claims investigations.
- 19-5-706. Unemployment Compensation Revolving Fund.

SECTION.

- 19-5-707. Contributions generally.
- 19-5-708. Maximum contributions.
- 19-5-709. Loans.
- 19-5-710. Financing.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations

of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of the state government contemplates. Therefore, an emergency is hereby declared to

exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1977, No. 608, § 13: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly of the State of Arkansas that it is necessary that all State Agency programs, regardless of their funding source, contribute equally to the reimbursement to the Arkansas Employment Security Division for unemployment benefits paid on behalf of such Agency. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall take effect and be in full force from and after July 1, 1977."

Acts 1979, No. 697, § 4: July 1, 1979. Emergency clause provided: "It has been found and determined by the General Assembly that existing legislation requiring

payments for employer contributions is causing an exorbitant amount of paperwork, vouchers and employees' effort that can be avoided by this Act, thereby obviating unnecessary administrative costs. Therefore, an emergency is hereby declared to exist, and this Act is necessary in order to protect the public peace, health and safety, shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

19-5-701. Purpose.

It is the purpose of this subchapter that all programs, regardless of their funding source, contribute equally to the cost of unemployment compensation benefits charged to the state agencies operating such programs. It is not the intent of this subchapter that the State of Arkansas relinquish its status as a nontaxable reimbursable employer under the Department of Workforce Services Law, § 11-10-101 et seq.

History. Acts 1977, No. 608, § 1; A.S.A. 1947, § 13-554.

19-5-702. Definitions.

As used in this subchapter, unless the context otherwise requires:

(1) "Contribution" means a percentage of payroll expenditures paid to the Unemployment Compensation Revolving Fund by a state agency in order to provide current and timely reimbursements of benefits paid by the Department of Workforce Services Law, § 11-10-101 et seq., for unemployment benefits charged to the agency;

(2) "Experience rate" means the process of adjustment in a future period of the contribution rate of an agency based on the difference of the amounts paid to the revolving fund for a fiscal year compared to the amounts of unemployment benefits charged to the agency for a fiscal year in order to recover deficits and refund surpluses;

(3) "Payroll" means the gross total amount expended for a payroll period for regular salaries, extra help, and authorized overtime payments; and

(4) "State agency" means any state agency, board, commission, department, institution, college, university, and community junior college receiving an appropriation for regular salaries, extra help, and authorized overtime payable from funds deposited into the State Treasury or depositories other than the State Treasury by the General Assembly.

History. Acts 1977, No. 608, § 2; A.S.A. 1947, § 13-554.1.

19-5-703. Applicability.

The provisions and applicability of this subchapter shall be in conjunction with other state laws governing the unemployment compensation of state employees. Employee coverage shall be in conformity with state and federal laws applicable to state employees' unemployment compensation. Nothing contained in this subchapter shall be applicable or construed to be applicable to laws regulating unemployment compensation for municipal or county employees.

History. Acts 1977, No. 608, § 10; A.S.A. 1947, § 13-554.9.

19-5-704. Administration.

(a) This subchapter shall be administered by the Chief Fiscal Officer of the State.

(b) Upon certification to the Chief Fiscal Officer of the State by the Department of Workforce Services of unemployment compensation benefits paid during a benefit period and charged to a state agency, the Chief Fiscal Officer of the State shall direct that reimbursement be made to the department from the Unemployment Compensation Revolving Fund for such amounts as are properly certified.

(c) The Chief Fiscal Officer of the State shall have the authority to make such rules and regulations as are necessary to enforce the provisions of this subchapter.

History. Acts 1977, No. 608, § 7; A.S.A. 1947, § 13-554.6.

19-5-705. Benefits claims investigations.

The Department of Workforce Services shall investigate all claims for benefits filed by state employees whether or not the employing state agency lodges a protest to the payment of such benefits. Such investigation shall result in a determination of the eligibility of the employee for benefit payments.

History. Acts 1977, No. 608, § 8; A.S.A. 1947, § 13-554.7.

19-5-706. Unemployment Compensation Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Unemployment Compensation Revolving Fund".

(b) The Unemployment Compensation Revolving Fund shall consist of employer unemployment contributions made under § 19-5-707 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-709.

(c) The funds shall be used to reimburse the Department of Workforce Services, in a timely manner, for unemployment compensation benefits paid by the department and charged to a state agency, as provided in this subchapter and other laws applicable to state employees' unemployment compensation and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1977, No. 608, § 3; 1979, No. 1013, § 7; A.S.A. 1947, §§ 13-531, 13-554.2.

Publisher's Notes. Acts 1973, No. 750, § 8, as amended, is also codified as § 19-5-939.

19-5-707. Contributions generally.

(a) Each state agency shall make contributions to the Unemployment Compensation Revolving Fund using the experience rate determined in accordance with § 11-10-704 from personal services matching costs funds within fourteen (14) calendar days following the end of each calendar quarter. The experience rate for each even-numbered fiscal year will be used to fix the rate for the next even-numbered fiscal year. Each odd-numbered fiscal year's experience rate will be used to fix the next odd-numbered fiscal year rate.

(b) If during any fiscal year the Chief Fiscal Officer of the State determines that the contribution rate for any agency will result in a significant surplus or deficit for that fiscal year, then he or she shall have the authority to adjust the agency contribution rate to reduce such surplus or recover any such deficit, subject to the provisions of § 19-5-708.

History. Acts 1977, No. 608, § 4; 1979, No. 697, § 1; A.S.A. 1947, § 13-554.3.

19-5-708. Maximum contributions.

In no event shall any experience rate result in a state agency making contributions of more than three percent (3%) of its gross payroll expenditures. In the event that an agency builds a deficit which would require a contribution rate greater than three percent (3%), then that agency shall continue to make contributions at the rate of three percent (3%), even though eligible for an experience rate reduction, until any deficit owed the fund is repaid. Only then shall the actual experience rate be used to compute such agency contributions.

History. Acts 1977, No. 608, § 5; A.S.A. 1947, § 13-554.4.

19-5-709. Loans.

(a) In the event that the Unemployment Compensation Revolving Fund does not have sufficient funds available from contributions by state agencies to make reimbursement to the Department of Workforce Services for benefits paid, loans may be made from the Budget Stabilization Trust Fund to make such payments.

(b) Any loans made to the Unemployment Compensation Revolving Fund shall be repaid by June 30 of the first fiscal year after the fiscal year in which such loans were made.

History. Acts 1977, No. 608, § 6; A.S.A. 1947, § 13-554.5.

19-5-710. Financing.

Financing for the provisions of this subchapter shall be provided within the appropriations and financing authority authorized by the General Assembly for personal services matching costs.

History. Acts 1977, No. 608, § 9; 1979, No. 697, § 2; A.S.A. 1947, § 13-554.8.

SUBCHAPTER 8 — REIMBURSEMENT OF WORKERS' COMPENSATION BENEFITS

SECTION.

- 19-5-801. Purpose.
- 19-5-802. Definitions.
- 19-5-803. Applicability.
- 19-5-804. Administration.
- 19-5-805. Workers' Compensation Re-
volving Fund.

SECTION.

- 19-5-806. Contributions generally.
- 19-5-807. Maximum contributions.
- 19-5-808. Loans.
- 19-5-809. Financing.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of the state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health

and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1977, No. 924, § 12: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly of the State of Arkansas that it is necessary that all State Agency programs regardless of their funding source, contribute equally to the reimbursement to the Arkansas Workman's Compensation Commission for worker's compensation benefits paid on behalf of such Agency. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1977."

Acts 1979, No. 807, § 4: July 1, 1979. Emergency clause provided: "It has been found and determined by the General Assembly that existing legislation requiring payments for employer contributions is causing an exorbitant amount of paperwork, vouchers and employees' effort that can be avoided by this Act, thereby obviating unnecessary administrative costs. Therefore, an emergency is hereby declared to exist, and this Act is necessary in order to protect the public peace, health and safety, and it shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with

legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1981, No. 25, § 3: July 1, 1981. Emergency clause provided: "It has been found and determined by the General Assembly that existing legislation requiring payments for employer contributions is causing an exorbitant amount of paperwork, thereby obviating unnecessary administrative costs. Therefore, an emergency is hereby declared to exist, and this Act is necessary in order to protect the public peace, health and safety, shall be in full force and effect from and after July 1, 1981."

19-5-801. Purpose.

It is the purpose of this subchapter that all programs, regardless of their funding source, contribute equally to the cost of workers' compensation benefits charged to the state agencies operating such programs.

History. Acts 1977, No. 924, § 1; A.S.A. 1947, § 13-1407.1.

19-5-802. Definitions.

As used in this subchapter, unless the context otherwise requires:

(1) "Contribution" means a percentage of payroll expenditures paid to the Workers' Compensation Revolving Fund by a state agency in order to provide current and timely reimbursements of benefits paid by the Workers' Compensation Commission for workers' compensation benefits charged to the agency;

(2) "Experience rate" means the process of adjustment in a future period of the contribution rate of a state agency based on the difference of the amounts paid to the Workers' Compensation Revolving Fund for a fiscal year compared to the amounts of workers' compensation benefits charged to the agency for a fiscal year in order to recover deficits and refund surpluses;

(3) "Payroll" means the gross total amount expended for a payroll period for regular salaries, extra help, and authorized overtime payments; and

(4) "State agency" means any state agency, board, commission, department, institution, college, university, and community junior college receiving appropriation for regular salaries, extra help, and authorized overtime payable from funds deposited into the State

Treasury or depositories other than the State Treasury by the General Assembly.

History. Acts 1977, No. 924, § 2; A.S.A. 1947, § 13-1407.2.

19-5-803. Applicability.

It is the intent of the General Assembly that the provisions of the workers' compensation laws contained in § 11-9-502 apply to state agencies and that "employer" as used in that statute includes state agencies.

History. Acts 1977, No. 924, § 7; A.S.A. 1947, § 13-1407.7.

19-5-804. Administration.

This subchapter shall be administered by the Chief Fiscal Officer of the State. The Chief Fiscal Officer of the State shall have the authority to establish procedures and to make such rules and regulations as are necessary to enforce the provisions of this subchapter.

History. Acts 1977, No. 924, § 8; A.S.A. 1947, § 13-1407.8.

19-5-805. Workers' Compensation Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Workers' Compensation Revolving Fund".

(b) The Workers' Compensation Revolving Fund shall consist of employer workers' compensation benefits contributions made under § 19-5-806 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-808.

(c) These funds shall be used to pay workers' compensation benefits awarded to state employees by the Workers' Compensation Commission and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1977, No. 924, § 3; 1979, No. 1013, § 7; A.S.A. 1947, §§ 13-531, 13-1407.3.

Publisher's Notes. Acts 1973, No. 750, § 8, as amended, is also codified as § 19-5-940.

19-5-806. Contributions generally.

(a) Each state agency shall make contributions to the Workers' Compensation Revolving Fund, using the experience rate determined in accordance with this section, from personal services matching costs funds within fourteen (14) calendar days following the end of each calendar quarter. The experience rate for each even-numbered fiscal year will be used to fix the rate for the next even-numbered fiscal year.

Each odd-numbered fiscal year's experience rate will be used to fix the next odd-numbered fiscal year's rate.

(b) If during any fiscal year the Chief Fiscal Officer of the State determines that the contribution rate for any agency will result in a significant surplus or deficit for that fiscal year, he or she shall have the authority to adjust the agency contribution rate to reduce such surplus or recover any such deficit, subject to the provisions of § 19-5-807.

History. Acts 1977, No. 924, § 4; 1979, No. 807, § 1; A.S.A. 1947, § 13-1407.4.

19-5-807. Maximum contributions.

In the event a state agency builds a deficit which would require a contribution rate greater than two percent (2%), the agency shall continue to make contributions at the rate of two percent (2%) until any deficit owed the fund is repaid. In the event an agency's experience rate exceeds two percent (2%) for one (1) full fiscal year, their contribution rate shall be adjusted to equal their experience rate, not to exceed a maximum of five percent (5%). Their contributions shall remain at that level until their experience rate decreases and their accumulated deficit is repaid.

History. Acts 1977, No. 924, § 5; 1981, No. 25, § 1; A.S.A 1947, § 13-1407.5.

19-5-808. Loans.

If the Workers' Compensation Revolving Fund does not have sufficient funds available from contributions by state agencies for paying awarded workers' compensation benefits to state employees, loans may be made from the Budget Stabilization Trust Fund to make such payments. Any loans made to the Workers' Compensation Revolving Fund shall be repaid by June 30 of the first fiscal year after the fiscal year in which such loans were made.

History. Acts 1977, No. 924, § 6; A.S.A 1947, § 13-1407.6.

19-5-809. Financing.

Financing the provisions of this subchapter shall be provided within the appropriations and financing authority as authorized by the General Assembly for personal services matching costs.

History. Acts 1977, No. 924, § 9; 1979, No. 807, § 2; A.S.A 1947, § 13-1407.9.

SUBCHAPTER 9 — TRUST FUNDS

SECTION.

- 19-5-901. [Repealed.]
- 19-5-902. Income Tax Protest Fund.
- 19-5-903. Corporate Income Tax Withholding Fund.
- 19-5-904. Individual Income Tax Withholding Fund.
- 19-5-905. Securities Reserve Fund.
- 19-5-906. Ad Valorem Tax Fund.
- 19-5-907. Revolving Loan Fund.
- 19-5-908. [Repealed.]
- 19-5-909. Revolving Loan Certificate Fund.
- 19-5-910. Department of Health Building Fund.
- 19-5-911. Second Injury Trust Fund.
- 19-5-912. Department of Workforce Services Trust Fund.
- 19-5-913. Gasoline Tax Refund Fund.
- 19-5-914. Judges Retirement Fund.
- 19-5-915. United States Olympic Committee Program Trust Fund.
- 19-5-916. Teacher Retirement Fund.
- 19-5-917. State Police Retirement Fund.
- 19-5-918. Arkansas State Highway Employees' Retirement System Fund.
- 19-5-919. Arkansas Public Employees' Retirement Fund.
- 19-5-920. Social Security Contribution Fund.
- 19-5-921. Educational Buildings Maintenance Fund.
- 19-5-922. State Insurance Department Trust Fund.
- 19-5-923. Red River Waterways Project Trust Fund.
- 19-5-924. Workers' Compensation Fund.
- 19-5-925. Death and Permanent Total Disability Trust Fund.
- 19-5-926. [Repealed.]
- 19-5-927. State Forestry Trust Fund.
- 19-5-928. State Insurance Department Criminal Investigation Division Trust Fund.
- 19-5-929. [Repealed.]
- 19-5-930. Hazardous Substance Remedial Action Trust Fund.
- 19-5-931. [Repealed.]
- 19-5-932. Public Facilities Debt Service Fund.
- 19-5-933. Vietnam Veterans Monument Fund.
- 19-5-934. Local Sales and Use Tax Trust Fund.

SECTION.

- 19-5-935. Employment Security Advance Interest Trust Fund.
- 19-5-936. State Library Revolving Fund.
- 19-5-937. Fraud Prevention Fund.
- 19-5-938. Vocational-Technical Education Contingency Fund.
- 19-5-939. Unemployment Compensation Revolving Fund.
- 19-5-940. Workers' Compensation Revolving Fund.
- 19-5-941. [Repealed.]
- 19-5-942. Educational Excellence Trust Fund.
- 19-5-943. Department of Arkansas Heritage Endowment Trust Fund.
- 19-5-944. County Assessors' Continuing Education Trust Fund.
- 19-5-945. Court Awards Fund.
- 19-5-946. County Collectors' Continuing Education Trust Fund.
- 19-5-947. County Treasurers' Continuing Education Fund.
- 19-5-948. Manufactured Housing Recovery Fund.
- 19-5-949. Children's Trust Fund.
- 19-5-950. Crime Victims Reparations Revolving Fund.
- 19-5-951. Arkansas Natural and Cultural Resources Grants and Trust Fund.
- 19-5-952. Natural and Cultural Resources Historic Preservation Fund.
- 19-5-953. Long-Term Care Trust Fund.
- 19-5-954. Fidelity Bond Trust Fund.
- 19-5-955. Special Needs Trust Revolving Fund.
- 19-5-956. Tourism Development Trust Fund.
- 19-5-957. Identification Pending Trust Fund for Local Sales and Use Taxes.
- 19-5-958. Insurance Continuing Education Trust Fund.
- 19-5-959. Petroleum Storage Tank Trust Fund.
- 19-5-960. Private Career School Student Protection Trust Fund.
- 19-5-961. Solid Waste Management and Recycling Fund.
- 19-5-962. State Health Department Building and Local Grant Trust Fund.

SECTION.

- 19-5-963. [Repealed.]
- 19-5-964. Water Resources Development Bond Fund.
- 19-5-965. Water Resources Development Debt Service Reserve Fund.
- 19-5-966. Water Resources Development Operation and Maintenance Fund.
- 19-5-967. Water Resources Development Construction Fund.
- 19-5-968. Waste Disposal and Pollution Abatement Facilities Construction Fund.
- 19-5-969. Waste Disposal and Pollution Abatement Facilities Bond Fund.
- 19-5-970. Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund.
- 19-5-971. Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund.
- 19-5-972. Special State Assets Forfeiture Fund.
- 19-5-973. Public Facilities Construction Fund.
- 19-5-974. Higher Education Projects Development Fund.
- 19-5-975. College Savings Bond Fund.
- 19-5-976. College Savings Debt Service Reserve Fund.
- 19-5-977. [Repealed.]
- 19-5-978. Inventors' Assistance Program Fund.
- 19-5-979. Landfill Post-Closure Trust Fund.

SECTION.

- 19-5-980. Waste Tire Grant Fund.
- 19-5-981. [Repealed.]
- 19-5-982. Arkansas Military War Veterans Monument Fund.
- 19-5-983. Land Reclamation Fund.
- 19-5-984. Department of Workforce Services Special Fund.
- 19-5-985. Arkansas Medicaid Program Trust Fund.
- 19-5-986. Arkansas State Parks Trust Fund.
- 19-5-987. Interstate Alternative Fuels Refund Fund.
- 19-5-988. [Repealed.]
- 19-5-989. Law Enforcement Officers' Memorial Fund.
- 19-5-990. Soybean Board Escrow Account Trust Fund.
- 19-5-991. Interstate Motor Fuel Tax Refund Fund.
- 19-5-992. Mining Reclamation Trust Fund.
- 19-5-993. State Administration of Justice Fund.
- 19-5-994. Arkansas Fire and Police Pension Guarantee Fund.
- 19-5-995. Uniform Tax Rate Trust Fund.
- 19-5-996. [Repealed.]
- 19-5-997. Center for Rural Arkansas Trust Fund.
- 19-5-998. Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund — Definitions.
- 19-5-999. Individual Development Account Trust Fund.

A.C.R.C. Notes. As to the Arkansas Educational Excellence Program, see A.C.R.C. Notes preceding § 26-51-401.

Effective Dates. Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving

the benefits for which the operation of the state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preser-

vation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1975 (Extended Sess., 1976), No. 1018, § 3: Jan. 27, 1976. Emergency clause provided: "It is hereby found and determined by the General Assembly that the securing of bonds issued by the Museum and Cultural Commission by a partial pledge of interest earnings derived from investment of idle State Treasury funds is necessary to ensure continued progress in promoting cultural activities for the citizens of Arkansas. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1975 (Extended Sess., 1976), No. 1020, § 2: Jan. 29, 1976. Emergency clause provided: "It is hereby found and determined by the General Assembly that there remains in the "Ad Valorem Tax Fund" on the books of the Treasurer of State, moneys over and above the amount that was needed to reimburse various state funds for expenses incurred by state agencies for the various local governmental units during the 1974-75 fiscal year, and that the State is prohibited from using such ad valorem tax moneys by the Constitution of the State of Arkansas. Therefore, an emergency is hereby declared to exist, and this act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after its passage and approval."

Acts 1977, No. 608, § 13: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly of the State of Arkansas that it is necessary that all State Agency programs, regardless of their funding source, contribute equally to the reimbursement to the Arkansas Employment Security Division for unemployment benefits paid on behalf of such Agency. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall take effect and be in full force from and after July 1, 1977."

Acts 1977, No. 924, § 12: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-

First General Assembly of the State of Arkansas that it is necessary that all State Agency programs regardless of their funding source, contribute equally to the reimbursement to the Arkansas Workman's Compensation Commission for worker's compensation benefits paid on behalf of such Agency. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1977."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1980 (1st Ex. Sess.), No. 29, § 5: Jan. 25, 1980. Emergency clause provided: "It is hereby found and determined by the Seventy-Second General Assembly, meeting in Extraordinary Session, that taxes have been collected under authority of Act 990 of 1975, beginning December 1, 1979, and that the local municipality affected is under a financial crisis which constitutes such emergency as to require immediate relief. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect after its passage and approval."

Acts 1981, No. 769, § 21: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly, that the Consti-

tution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1981 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1981 could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1981, No. 938, § 22: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1983, No. 364, § 11: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1983 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1983 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1983, No. 926, § 56: July 1, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly, that the Constitution of the State of Arkansas prohib-

its the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1983 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1983 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1983."

Acts 1985, No. 888, § 26: July 1, 1985, except §§ 18, 20, and 21, effective Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1987, No. 860, § 3: Apr. 13, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case *Ricarte v. State*, CR 86-31, a question has arisen over the validity of Act 1018 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1987, No. 861, § 3: Apr. 13, 1987. Emergency clause provided: "It is hereby found and determined by the General Assembly that because of the case *Ricarte v. State*, CR 86-31, a question has arisen over the validity of Act 1020 of the Extended Session of 1976; that this Act is a reenactment of the former law; and that

the immediate passage of this Act is necessary to clarify the state of the law on this issue. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 629, § 18: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1989."

Acts 1991, No. 949, § 8: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1991 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1991 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distri-

bution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1993, No. 881, § 21: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1994 (2nd Ex. Sess.), No. 27, § 10: Aug. 23, 1994. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly meeting in Second Extraordinary Session, that it is necessary to establish a fund account on the books of the State Treasurer, State Auditor and Chief Fiscal Officer of the State in order to properly account for the funds of the Department of Human Services — Division of Youth Services and to continue to provide this essential governmental service; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental program. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1995, No. 308, § 8: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly meeting in Regular Session, that the provisions of this Act are of critical importance to the state's provision of employment service and unemployment programs as authorized by both the federal and state governments and administered through the Arkansas Employment Security Department; and that this act is necessary in order to comply with federal requirements on the interest earnings accumulated on federal funds deposited into the State Treasury; and that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby

found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 253, § 9: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the consolidation of the Forestry Commission's Trust Funds is essential to be in force at the beginning of the state fiscal year and that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the trust funds in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs and would impede the Forestry Commission from complying with the policy of the State of Arkansas as set out in Arkansas Code § 19-4-509. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 860, § 10: Mar. 27, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that no appropriation has been provided by the General Assembly for the implementation of amendment 74 to the Arkansas Constitution and that the distribution of the property taxes to be received by the State Treasurer must begin as soon as possible so that local school districts are not harmed. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect

from and after the date of its passage and approval."

Acts 1997, No. 1248, § 43: July 1, 1997, except § 33, effective Apr. 9, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1997, No. 1279, § 15: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, the Constitution of the State of Arkansas prohibits the appropriation of funds for more than two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 342, § 12: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the current

contribution level for continuing education for county officials is insufficient and when the contribution level is raised, the appropriation for this purpose is insufficient. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 420, § 10: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 1217, § 20: Apr. 7, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that the first individuals to be affected by the two (2) year lifetime limit on Transitional Employment Assistance will soon reach that limit. This act will help those individuals to make the transition from welfare to long-term economic self-sufficiency. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second

ond General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 2001, No. 572, § 3: Mar. 6, 2001. Emergency clause provided: "It is found and determined by the General Assembly that confusion exists on the disposition of interest earnings on State Treasury funds in The State Insurance Department Trust Fund and that clarification is required so that funds are not lost by the General Improvement and Budget Stabilization Trust Funds. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003, except § 38, effective May 13, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to

general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Act 2005, No. 1824, § 20: July 1, 2005. Emergency clause provided: "The General Assembly of the State of Arkansas hereby finds and determines that the decision of the Arkansas Supreme Court in *Arkansas Department of Environmental Quality v. Brighton Corp.* 352 Ark. 396, 102 S.W.3d 458 (2003), has raised questions regarding the factual proof required to establish a claim for cost recovery under the Arkansas Remedial Action Trust Fund Act and regarding the retroactivity of the statute. The General Assembly further finds and determines that the doubts raised by the decision in the Brighton case have created substantial uncertainty regarding the enforcement authority of the Arkansas Department of Environmental Quality and the rights and responsibilities of private parties under the Arkansas Remedial Action Trust Fund Act, all of which require urgent resolution. Therefore, an emergency is declared to exist; and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005, and shall apply retroactively."

Act 2005, No. 2090, § 12: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health

and safety shall be in full force and effect from and after July 1, 2005.”

Acts 2007, No. 490, § 18: Mar. 26, 2007. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the act should go into effect as soon as possible in order to make needed technical changes; to enable the state to capture and utilize penalty and interest owing from claimants; and in order that the state might continue to be in compliance with the Federal Unemployment Tax Act, as amended. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007.”

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007.”

Identical Acts 2009, Nos. 1440 and 1441, § 11: July 1, 2009. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the

state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2009 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2009.”

Acts 2009, No. 1469, § 32: Apr. 10, 2009. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that it is the state’s constitutional obligation to provide a general, suitable, and efficient free system of public schools in the state; that the public school funding distribution changes in this act are needed to ensure that proper funding is provided to the affected public schools and school districts; and that this act is immediately necessary so that the affected public schools and school districts will receive the amount of funding for the current school year. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Identical Acts 2010, Nos. 262 and 296, § 17: July 1, 2010, except § 15, effective Feb. 26, 2010. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that the effectiveness of this act on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, is essential to the operation of the agencies for which allocations in this act are provided, and the delay in the effective date of this act beyond July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential

government programs. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval.”

Acts 2011, No. 828, § 11: Oct. 1, 2011. Effective date clause provided: “Sections 1 through 10 of this act are effective on the first day of the calendar quarter following the effective date of this act [July 27, 2011].”

Acts 2011, No. 1011, § 8: July 1, 2011. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that lead and lead-based paint have been determined to be a human health concern posing an immediate danger to children, families, and the environment; and that this act is immediately necessary to prevent irreparable harm to children in this state. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011.”

Acts 2013, No. 504, § 5: Mar. 26, 2013. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one-year period; that the effectiveness of this act as soon as possible is essential to the operation of the judiciary and the administration of justice; and that this act is immediately necessary because the delay in the effective date of this act could cause irreparable harm upon the proper administration of essential governmental programs. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.”

Acts 2013, No. 956, § 10: Emergency clause failed to pass. Emergency clause provided: “It is found and determined by

the General Assembly of the State of Arkansas that the Department of Workforce Services must ensure the prompt determination of claims for unemployment insurance benefits; that the state’s unemployment insurance program must remain in conformity with federal law requirements; and that this act is immediately necessary because a delay would interfere with continued provision of benefits and services to eligible persons. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013.”

Acts 2013, No. 1165, § 2: July 1, 2013. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the effectiveness of this act on July 1, 2013, is essential to the operation of programs supported by funds transferred from the Ad Valorem Tax Fund; and that it is necessary that this act become effective on July 1, 2013, because if the legislative session is extended, a delay in the effective date of this act beyond July 1, 2013, could work irreparable harm on the proper administration and provision of essential governmental programs. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013.”

Acts 2013, No. 1516, § 6: July 1, 2013. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2013 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013.”

Acts 2013, No. 1517, § 6: July 1, 2013. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2013 the changes will not be timely. Therefore, an emergency is de-

clared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013.”

Identical Acts 2014, Nos. 290 and 299, § 15: July 1, 2014.

Acts 2015, No. 268, § 16: July 1, 2015. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one-year period; that the act entitled ‘AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND OPERATING EXPENSES FOR THE ADMINISTRATIVE OFFICE OF THE COURTS FOR THE OFFICIAL COURT REPORTERS AND TRIAL COURT ADMINISTRATORS OF THE CIRCUIT COURTS FOR THE FISCAL YEAR ENDING JUNE 30, 2016; AND FOR OTHER PURPOSES.’ requires the passage of this act; that the effectiveness of this act on July 1, 2015, is essential to the operation of the Administrative Office of the Courts, and that in the event of an extension of the legislative session, the delay in the effective date of this act beyond July 1, 2015, could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall be in full force and effect on and after July 1, 2015.”

Identical Acts 2015, Nos. 1144 and 1145, § 12: July 1, 2015. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2015 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the

preservation of the public peace, health, and safety shall become effective on July 1, 2015.”

Acts 2015, No. 1185, § 9: Jan. 1, 2016.

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 153: July 1, 2015. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Building Authority, the Arkansas Science and Technology Authority, the Department of Rural Services, and the Division of Land Surveys of the Arkansas Agriculture Department are inefficiently structured; that this inefficient structuring causes an excessive and unnecessary cost to the taxpayers of the this state; and that this act is essential to alleviating that financial burden. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015.”

Acts 2016 (3rd Ex. Sess.), No. 1, § 23: July 1, 2016, §§ 1-8, 13, 15, and 18-21. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that Arkansas bridges and roads are in need of repair and proper maintenance; that the repair and proper maintenance of Arkansas bridges and roads are necessary for the preservation of the public peace, health, and safety; that increased funding is essential to the repair and proper maintenance of Arkansas bridges and roads; that this act is designed to provide the necessary funding that is essential to the repair and proper maintenance of Arkansas bridges and roads, and this act is necessary because without this increased funding, the repair and proper maintenance of Arkansas bridges and roads may not be performed. Therefore, an emergency is declared to exist, and Sections 1-8, 13, 15, 18-21 of this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2016.”

RESEARCH REFERENCES

U. Ark. Little Rock L.J. Survey of Arkansas Law, Taxation, 1 U. Ark. Little Rock L.J. 258.

19-5-901. [Repealed.]

Publisher's Notes. This section, concerning the Escheat Fund, was repealed by Acts 2007, No. 1032, § 12 and 2007, No. 1201, § 12. The section was derived from Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-902. Income Tax Protest Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Income Tax Protest Fund".

(b) The Income Tax Protest Fund shall consist of such moneys paid into the State Treasury by individuals and corporations for income tax liabilities that are paid under protest.

(c)(1) Upon certification as to the validity of such tax liability, either in whole or in part, by the court or the Chief Fiscal Officer of the State, the Treasurer of State shall transfer that part judged to be due the state to the General Revenue Fund Account of the State Apportionment Fund, there to be distributed as provided for general revenues.

(2) The Treasurer of State shall transfer that part of the protested tax liability as certified thereof as not being due the state to the appropriate income tax withholding fund, as established in §§ 19-5-903 and 19-5-904, there to be refunded to the taxpayer.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-903. Corporate Income Tax Withholding Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Corporate Income Tax Withholding Fund".

(b) The Corporate Income Tax Withholding Fund shall consist of those general revenues transferred to the Corporate Income Tax Withholding Fund under the provisions of § 19-5-201 et seq. and those funds received from the Budget Stabilization Trust Fund as provided in § 19-5-501 et seq.

(c) The Corporate Income Tax Withholding Fund shall be used to make income tax refunds to corporate taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for repaying temporary loans made during each month from the Budget Stabilization Trust Fund, as may be required.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-904. Individual Income Tax Withholding Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Individual Income Tax Withholding Fund".

(b) The Individual Income Tax Withholding Fund shall consist of those general revenues transferred to it under the provisions of § 19-5-202(b)(2) and those funds received from the Budget Stabilization Trust Fund as provided in § 19-5-501 et seq.

(c) The Individual Income Tax Withholding Fund shall be used to make income tax refunds to individual taxpayers in such amounts as may be determined by the Chief Fiscal Officer of the State or the courts and for repaying temporary loans made during each month from the Budget Stabilization Trust Fund, as may be required.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-905. Securities Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Securities Reserve Fund". The Securities Reserve Fund shall consist of moneys derived from savings effected in the retirement in advance of maturity of nonhighway direct general obligation bonds of the state, of discounts received in the purchase of securities, and of premiums and interest derived from the sale of securities held in the Securities Account by the Treasurer of State as custodian. The Securities Reserve Fund shall be used as follows:

(1) To pay premiums and the purchase and absorbing of discounts in the sale of securities held in the Securities Account, not to exceed five hundred thousand dollars (\$500,000) in any one (1) fiscal year;

(2) To guarantee bonds in an aggregate principal amount not to exceed five million dollars (\$5,000,000) outstanding at any time, with no bond bearing interest at a rate exceeding eight percent (8%) per annum, of the Museum and Cultural Commission Fund authorized, and in the manner prescribed in the Arkansas Museum and Cultural Center Act, § 13-5-301 et seq., not to exceed five hundred thousand dollars (\$500,000) in any one (1) fiscal year;

(3) To guarantee bonds of any other park or recreation facility approved by the Governor and the Department of Parks and Tourism, not to exceed five hundred thousand dollars (\$500,000) in the aggregate, after seeking advice of the Legislative Council and the Legislative Joint Auditing Committee;

(4) To guarantee industrial development bonds as authorized by §§ 15-4-702 — 15-4-710;

(5) To absorb losses incurred in the investing of securities held in the Securities Account in the State Treasury and in bank depositories. The balance of the Securities Reserve Fund shall always be available for this purpose;

(6) To guarantee loans to students to attend truck driving school at the Arkansas Commercial Driver Training Institute at Arkansas State University-Newport, in an aggregate principal amount not to exceed four hundred thousand dollars (\$400,000) outstanding at any one (1) time;

(7) To distribute:

(A) Interest income earned on investment of average daily balances of the following:

(i) The State Highway and Transportation Department Fund, as authorized by § 27-70-204;

(ii) The Game Protection Fund, as authorized by § 15-41-110;

(iii) The funds deposited into the State Treasury by state agencies, boards, and commissions that were previously held as cash funds in a bank depository or investment depository, as authorized by § 19-3-518(d); and

(iv) State and Local Fiscal Assistance Act of 1972, 31 U.S.C. § 6701 et seq., as authorized by § 19-3-521(c); and

(B) Interest income earned from investment of average daily State Treasury balances by any other laws enacted by the General Assembly;

(8) After the distributions enumerated in subdivision (a)(7) of this section, for a one-time transfer by the Chief Fiscal Officer of the State of one million five hundred thousand dollars (\$1,500,000) to the Arkansas Highway Transfer Fund, to be transferred only in Fiscal Year 2017;

(9) After the distributions enumerated in subdivisions (a)(7) and (8) of this section, for a transfer by the Chief Fiscal Officer of the State of five million dollars (\$5,000,000) each fiscal year to the Budget Stabilization Trust Fund;

(10) After the transfer to the Budget Stabilization Trust Fund enumerated in subdivision (a)(9) of this section, for a transfer by the Chief Fiscal Officer of the State of twenty million dollars (\$20,000,000) beginning in Fiscal Year 2018 and each fiscal year thereafter to the Arkansas Highway Transfer Fund;

(11) For a transfer by the Chief Fiscal Officer of the State on the last business day of the fiscal year to the Budget Stabilization Trust Fund to reimburse the Budget Stabilization Trust Fund for any current fiscal year transfers that have been made to the following:

(A) The Department of Correction Farm Fund under § 19-5-501(b)(1);

(B) The State Military Department Fund Account under § 19-5-501(b)(3);

(C) The Disaster Assistance Fund under § 19-5-1006;

(D) The Miscellaneous Revolving Fund under § 19-5-1009;

(E) The State Central Services Fund under § 19-5-501(d); and

(F) The State Board of Election Commissioners, as authorized by law; and

(12) After all distributions and transfers under this section, less one hundred thousand dollars (\$100,000) under § 19-3-521(a)(2), for a transfer by the Chief Fiscal Officer of the State on the last business day of the fiscal year of the fund balance to the Long Term Reserve Fund.

(b) If any loss is sustained in relation to securities at any time held in the Securities Account or in any bank depository and if the credit

balance in the Securities Reserve Fund is insufficient to absorb the loss, the Chief Fiscal Officer of the State shall cause a transfer of moneys to be made from the Budget Stabilization Trust Fund to the Securities Reserve Fund in such amount as shall, when added to the credit balance in the Securities Reserve Fund, equal the amount of the loss. It is the intent of the General Assembly that no loss shall be sustained by any account the funds of which were used in making such investments and deposits.

History. Acts 1973, No. 750, § 8; 1975, No. 868, § 14; 1975 (Extended Sess., 1976), No. 1018, § 1; A.S.A. 1947, § 13-531; reen. Acts 1987, No. 860, § 1; 1995, No. 1084, § 1; 2016 (3rd Ex. Sess.), No. 1, § 8.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 860, § 1. Acts 1987, No. 834, provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

Acts 2016 (3rd Ex. Sess.), No. 1, § 1, provided: "This act shall be known and

may be cited as the 'Arkansas Highway Improvement Plan of 2016'."

Amendments. The 2016 (3rd Ex. Sess.) amendment, in the introductory language of (a), substituted "The Securities Reserve Fund" for "This fund" in the second sentence and substituted "The Securities Reserve Fund shall be used as follows" for "It shall be used for" at the end; substituted "in the Arkansas Museum and Cultural Center Act" for "by" in (a)(2); substituted "the Securities Reserve Fund" for "this fund" in (a)(5); added (a)(7) through (12); deleted former (b) and redesignated former (c) as present (b); and made stylistic changes.

19-5-906. Ad Valorem Tax Fund.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Ad Valorem Tax Fund".

(2) The Ad Valorem Tax Fund shall consist of those trust revenues derived from the ad valorem taxes as authorized by §§ 26-26-1614 — 26-26-1616 and § 26-26-1701 et seq.

(3) The Ad Valorem Tax Fund shall be used to reimburse the State Central Services Fund on account of expenditures made for local audits by Arkansas Legislative Audit and to the appropriate fund or fund account from which the Tax Division of the Arkansas Public Service Commission and the Assessment Coordination Department derive their support, there to be used to reimburse such fund or fund account for expenditures made by Arkansas Legislative Audit, the Tax Division of the Arkansas Public Service Commission, and the Assessment Coordination Department each fiscal year.

(b) All ad valorem tax moneys transferred to the appropriate fund or fund account from which the department derives its support, as required by subsection (a) of this section, remaining at the end of a fiscal year shall remain in the fund or fund account and shall be carried forward and made available to the department in the following fiscal year.

(c) In the event there are insufficient moneys available in the Ad Valorem Tax Fund to fully reimburse the appropriate funds or fund

accounts, the Chief Fiscal Officer of the State shall transfer to each fund an amount based upon the following:

(1) Eighty percent (80%) to the State Central Services Fund for local audits by Arkansas Legislative Audit;

(2) Five percent (5%) to the appropriate fund or fund account from which the Tax Division of the Arkansas Public Service Commission derives its support; and

(3) Fifteen percent (15%) to the appropriate fund or fund account from which the Assessment Coordination Department derives its support.

(d)(1) Any moneys that may be available after reimbursing the various funds or fund accounts as provided in this section shall be transferred annually to the County Aid Fund by the Chief Fiscal Officer of the State.

(2) Thereafter the Treasurer of State shall transmit the moneys to the respective county treasurers, as provided by §§ 26-26-1616, 26-26-1701, and 26-26-1707.

History. Acts 1973, No. 750, § 8; 1975 (Extended Sess., 1976), No. 1020, § 1; A.S.A. 1947, § 13-531; reen. Acts 1987, No. 861, § 1; 2005, No. 2090, § 8; 2007, No. 1032, § 13; 2007, No. 1201, § 13; 2013, No. 1165, § 1.

A.C.R.C. Notes. This section was reenacted by Acts 1987, No. 861, § 1. Acts

1987, No. 834, provided that 1987 legislation reenacting acts passed in the 1976 Extended Session should not repeal any other 1987 legislation and that such other legislation would be controlling in the event of conflict.

Amendments. The 2013 amendment rewrote (c).

CASE NOTES

Validity.

Absent a clear showing that an ad valorem tax is being used for state purposes only, with no benefit to local governments, ad valorem tax levied upon trucks and related equipment used in transportation

of merchandise through or into this state, in interstate commerce is valid. *Anderson Trucking Serv., Inc. v. Tax Div., Ark. Pub. Serv. Comm'n*, 261 Ark. 69, 546 S.W.2d 430 (1977).

19-5-907. Revolving Loan Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Revolving Loan Fund".

(b) The fund shall consist of the repayment of moneys loaned or invested through the Revolving Loan Program of the Department of Education.

(c) The fund shall be used for the purpose of making loans to school districts and for investment purposes.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-908. [Repealed.]

Publisher's Notes. This section, concerning the Public Elementary and Secondary School Insurance Fund, was re-

pealed by Acts 2007, No. 738, § 8. The section was derived from Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-909. Revolving Loan Certificate Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Revolving Loan Certificate Fund".

(b) The fund shall consist of such income as may be provided by law, there to be used for purchasing revolving loan certificates of indebtedness by the various school districts and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-910. Department of Health Building Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Department of Health Building Fund".

(b) The fund shall consist of moneys received from the lessee or purchaser as provided by Acts 1968 (2nd Ex. Sess.), No. 14, approved June 5, 1968, which is appropriation legislation, or subsequent law and shall be used as may be provided by law.

History. Acts 1973, No. 750, § 8; 1979, No. 1013, § 6; A.S.A. 1947, § 13-531.

June 15, 1968, referred to in this section, was an appropriation measure and has

Publisher's Notes. Act 14, approved

not been codified.

19-5-911. Second Injury Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Second Injury Trust Fund".

(b) The fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811 and shall be used for the purposes as set out in those statutes.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 11; A.S.A. 1947, § 13-531.

A.C.R.C. Notes. Acts 2016, No. 207, § 8, provided: "INVESTMENTS. All such funds as are held at any time in the Death and Permanent Total Disability Trust Fund, Second Injury Trust Fund, and the Workers' Compensation Fund shall be invested and reinvested to the extent fea-

sible, all such investments as authorized for use by the Office of the Treasurer shall be available to the listed funds. The movement of these funds into and out of investments shall be by fund transfers as directed by the Chief Executive Officer of the Workers' Compensation Commission.

"The provisions of this section shall be in effect only from July 1, 2016 through

June 30, 2017.”

Cross References. Workers’ compensation funds, § 11-9-301.

19-5-912. Department of Workforce Services Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Department of Workforce Services Trust Fund”.

(b) The fund shall consist of such revenues as may be authorized by the federal government for support of various programs within the Department of Workforce Services, any interest accruing on these revenues, and any other funds made available by the General Assembly.

(c) The fund shall be used for the payment of program expenses of the department.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1995, No. 308, § 1; 2009, No. 251, § 12.

19-5-913. Gasoline Tax Refund Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Gasoline Tax Refund Fund”.

(b) The fund shall consist of the special revenues mentioned in the Revenue Classification Law, § 19-6-101 et seq., and as provided by law.

(c) The fund shall be used for making refunds of a portion of the tax paid on gasoline by users as authorized by law.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-914. Judges Retirement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Judges Retirement Fund”.

(b) The Judges Retirement Fund shall consist of trust funds as provided by law and moneys transferred or deposited from the State Administration of Justice Fund.

(c) The Judges Retirement Fund shall be disbursed or transferred as provided by law for benefit of retirants and for investment purposes.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1997, No. 1248, § 13.

lish bank trust funds for judicial retirement system, § 24-8-205.

Cross References. Authority to estab-

19-5-915. United States Olympic Committee Program Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "United States Olympic Committee Program Trust Fund".

(b) The fund shall consist of income tax checkoff contributions and any gifts, grants, bequests, devises, and donations, there to be used for the United States Olympic Committee Program as set out in § 26-51-2501 [repealed].

History. Acts 1995, No. 1163, § 16.

Publisher's Notes. Former § 19-5-915, concerning the Justice Building Rental Trust Fund, was repealed by Acts

1993, No. 1223, § 12. The former section was derived from Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

19-5-916. Teacher Retirement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Teacher Retirement Fund".

(b) The fund shall consist of trust fund income as provided by law.

(c) The fund shall be used for:

(1) The operation, maintenance, and improvement of the Arkansas Teacher Retirement System;

(2) Payment of retirement and disability benefits;

(3) Making refunds; and

(4) Investing surplus funds.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

19-5-917. State Police Retirement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "State Police Retirement Fund".

(b) The State Police Retirement Fund shall consist of the trust funds designated by law, moneys transferred or deposited from the State Administration of Justice Fund and non-DWI driver's license reinstatement fees as set out in § 27-16-808.

(c) The State Police Retirement Fund shall be used for payment of personal services, operating expenses, investments, benefits, refunds, and for such other purposes as may be authorized by law and in § 24-6-201 et seq.

History. Acts 1973, No. 750, § 8; 1981, No. 938, § 19; A.S.A. 1947, § 13-531; Acts 1997, No. 1248, § 14.

19-5-918. Arkansas State Highway Employees' Retirement System Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas State Highway Employees' Retirement System Fund".

(b) The fund shall consist of trust funds as provided by law.

(c) The fund shall be used for:

(1) The payment of retirement and disability benefits to members of the Arkansas State Highway Employees' Retirement System;

(2) Refunds to members of the system;

(3) Investment purposes; and

(4) Such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531.

Cross References. Deposits for highway employees' retirement, § 19-4-1805.

19-5-919. Arkansas Public Employees' Retirement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Arkansas Public Employees' Retirement Fund".

(b) The fund shall consist of trust funds as provided by law.

(c) The fund shall be used for the payment of personal services, operating expenses, investments, benefits, refunds, and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1981, No. 938, § 19; A.S.A. 1947, § 13-531.

19-5-920. Social Security Contribution Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Social Security Contribution Fund".

(b) The fund shall consist of trust fund income provided by law.

(c) The fund shall be used for the purpose of complying with the old age, survivors, disability, and hospital insurance provisions of the federal Social Security Act and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1981, No. 938, § 19; A.S.A. 1947, § 13-531.

U.S. Code. The provisions of the federal Social Security Act referred to in this section are codified as 26 U.S.C. §§ 451,

1401, 1402, 3101, 3102, 3111, 3121, 3122, 3125, 3401, 3402, 6051, 6053, 6205, 6413, 6652, 6674; and 42 U.S.C. §§ 402-406, 409-411, 413, 415-418, 422, 423, 424a, 425, 427, 1306.

19-5-921. Educational Buildings Maintenance Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Educational Buildings Maintenance Fund".

(b) The fund shall consist of rents and any other revenues that are made available by law.

(c) The fund shall be used for the purposes of operating expenses, maintenance, renovations, and repairs.

History. Acts 1973, No. 750, § 8; A.S.A. funds payable from the former Educational Building Revenue Bond Fund shall be deemed payable from the Educational Buildings Maintenance Fund."

A.C.R.C. Notes. Acts 2009, No. 1469, § 29, provided: "Any appropriation or

19-5-922. State Insurance Department Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "State Insurance Department Trust Fund".

(b)(1) The fund shall consist of those special revenues specified in § 19-6-301(172), with the exception of § 19-6-301(172)(B), grants, refunds, gifts, and any remaining funds of the Arkansas Earthquake Authority as provided in § 23-102-119 and examination of insurers' payments as set out in §§ 23-61-201 — 23-61-206.

(2) The fund shall be used:

(A) To defray the expenses of the State Insurance Department in the discharge of its administrative and regulatory powers and duties as prescribed by law and as set out in the State Insurance Department Trust Fund Act, § 23-61-701 et seq.;

(B) To defray the administrative expenses and losses incurred by the Arkansas Comprehensive Health Insurance Pool of the Comprehensive Health Insurance Pool Act, § 23-79-501 et seq., or its successor; and

(C) To fund capital expenditures and training for fire departments certified by the Arkansas Department of Emergency Management.

History. Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1995, No. 1163, § 17; 2001, No. 572, § 2; 2001, No. 1646, § 8; 2003, No. 1583, § 3; 2003 (1st Ex. Sess.), No. 55, § 14; 2015, No. 1144, § 5; 2015, No. 1145, § 5.

A.C.R.C. Notes. Identical Acts 2015, Nos. 1144 and 1145, § 1, provided: "The purpose of this act is to amend the Revenue Stabilization Law."

Identical Acts 2015, Nos. 1144 and 1145, § 11, provided: "DUPLICATE ACTS. If HB 1548 and SB 689 of the 2015 Regular Session of the 90th General Assembly are both enacted and adopted by the 90th

General Assembly in identical form, then the last Act passed or latest expression shall supersede the other."

Amendments. The 2015 amendment by identical acts Nos. 1144 and 1145 inserted "with the exception of item (B)" preceding "grants" in (b)(1).

Cross References. Fraudulent insurance acts prevention, § 23-66-501 et seq.

State Insurance Department Criminal Investigation Division Trust Fund Act, § 23-100-101 et seq.

State Insurance Department Trust Fund Act, § 23-61-701 et seq.

19-5-923. Red River Waterways Project Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Red River Waterways Project Trust Fund”.

(b) The Red River Waterways Project Trust Fund shall consist of those moneys approved by the General Assembly from the Budget Stabilization Trust Fund and the interest income earned from the investment of funds accruing to the Red River Waterways Project Trust Fund.

(c) The Red River Waterways Project Trust Fund may be used for such purposes as may be authorized by law.

(d) Investment of the funds available shall be by the Treasurer of State in such amounts and in such manner as may be directed by the Red River Commission. In no event, however, shall the funds be invested for longer than a continuous two-year period.

History. Acts 1973, No. 750, § 8; 1977, No. 955, § 17; A.S.A. 1947, § 13-531.

19-5-924. Workers’ Compensation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Workers’ Compensation Fund”.

(b) The fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811, and shall be used for the purposes as set out in §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

A.C.R.C. Notes. Acts 2016, No. 207, § 8, provided: “INVESTMENTS. All such funds as are held at any time in the Death and Permanent Total Disability Trust Fund, Second Injury Trust Fund, and the Workers’ Compensation Fund shall be invested and reinvested to the extent feasible, all such investments as authorized for use by the Office of the Treasurer shall

be available to the listed funds. The movement of these funds into and out of investments shall be by fund transfers as directed by the Chief Executive Officer of the Workers’ Compensation Commission.

“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

Cross References. Workers’ compensation funds, § 11-9-301.

19-5-925. Death and Permanent Total Disability Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Death and Permanent Total Disability Trust Fund”.

(b) The fund shall consist of the revenues provided by §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501

— 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811, and shall be used for the purposes as set out in §§ 11-9-101 — 11-9-105, 11-9-107 — 11-9-112, 11-9-401 — 11-9-403, 11-9-409, 11-9-501 — 11-9-529, 11-9-601 — 11-9-603, 11-9-701, 11-9-702, 11-9-704 — 11-9-716, and 11-9-801 — 11-9-811.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

A.C.R.C. Notes. Acts 2016, No. 207, § 8, provided: "INVESTMENTS. All such funds as are held at any time in the Death and Permanent Total Disability Trust Fund, Second Injury Trust Fund, and the Workers' Compensation Fund shall be invested and reinvested to the extent feasible, all such investments as authorized for use by the Office of the Treasurer shall

be available to the listed funds. The movement of these funds into and out of investments shall be by fund transfers as directed by the Chief Executive Officer of the Workers' Compensation Commission.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Cross References. Workers' compensation funds, § 11-9-301.

19-5-926. [Repealed.]

Publisher's Notes. This section, concerning the Arkansas Tuition Trust Operating Fund, was repealed by Acts 2003

(1st Ex. Sess.), No. 55, § 15. The section was derived from Acts 1995, No. 1163, § 18.

19-5-927. State Forestry Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "State Forestry Trust Fund".

(b) The fund shall consist of:

(1) Income derived from management of state forests by the Arkansas Forestry Commission to the extent this income is not needed to fund the general operations of the commission; and

(2) Income derived from management of state nurseries by the commission to the extent this income is not needed to fund the general operations of the commission.

(c) The fund shall be used for:

(1) The management and improvement of state forests;

(2) Acquisition of state forests;

(3) The purchase of fire fighting equipment and other forest fire suppression activities;

(4) Improvements at commission's nurseries and the seedling storage and distribution system; and

(5) Such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1979, No. 1013, § 7; A.S.A. 1947, § 13-531; Acts 1993, No. 881, § 14; 1997, No. 253, § 2.

Cross References. As to the income derived from the management of state forests, see § 15-31-113.

19-5-928. State Insurance Department Criminal Investigation Division Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “State Insurance Department Criminal Investigation Division Trust Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(191), interest income, grants, refunds, gifts, or any other resources.

(c) The fund shall be used to defray the expenses of the Criminal Investigation Division of the State Insurance Department in the discharge of its administrative and regulatory powers and duties as prescribed by law and as set out in the State Insurance Department Criminal Investigation Division Trust Fund Act, § 23-100-101 et seq.

History. Acts 1999, No. 1463, § 12; 2007, No. 1032, § 14; 2007, No. 1201, § 14.

Publisher’s Notes. Former § 19-5-928, concerning the Emergency Fire Trust

Fund, was repealed by Acts 1997, No. 253, § 4. The section was derived from Acts 1973, No. 750, § 8; A.S.A. 1947, § 13-531; Acts 1993, No. 881, § 15. For present law, see § 19-5-927.

19-5-929. [Repealed.]

Publisher’s Notes. This section, concerning the Emergency Response Fund, was repealed by Acts 2005, No. 1824, § 18. The section was derived from Acts

1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531; Acts 1999, No. 1164, § 158; 1999, No. 1463, § 13.

19-5-930. Hazardous Substance Remedial Action Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Hazardous Substance Remedial Action Trust Fund”.

(b) The Hazardous Substance Remedial Action Trust Fund shall consist of all moneys appropriated by the General Assembly to the Hazardous Substance Remedial Action Trust Fund, gifts, donations, interest earnings, fees on the generation of hazardous waste, punitive damages, penalties, and any other moneys legally designated, with the exception of those moneys deposited into the Environmental Education Fund as set out in § 8-7-509(d), all moneys received as penalties under §§ 8-4-101 — 8-4-106, 8-4-201 — 8-4-229, 8-4-301 — 8-4-313, 8-6-201 — 8-6-212, 8-6-213 [repealed], 8-6-214, 8-7-201 — 8-7-226, 8-7-504, and 20-27-1001 — 20-27-1007, and all punitive damages collected under § 8-7-517, there to be administered by the Director of the Arkansas Department of Environmental Quality as provided in § 8-7-509.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531; Acts 1987, No. 928, § 4; 1993, No. 1073, § 6; 1999, No. 1164, § 159; 2007, No. 1032,

§ 15; 2007, No. 1201, § 15; 2011, No. 1011, § 4.

Amendments. The 2011 amendment deleted “8-4-401 — 8-4-409” following “8-

4-313" in (b).

19-5-931. [Repealed.]

Publisher's Notes. This section, concerning the Nongame Preservation Fund, was repealed by Acts 2003 (1st Ex. Sess.), No. 55, § 16. The section was derived from Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

19-5-932. Public Facilities Debt Service Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Public Facilities Debt Service Fund".

(b) The fund shall consist of those revenues as specified in the Public Facilities Finance Act of 1983, § 22-3-1201 et seq., and shall be used for the purposes as set out in the Public Facilities Finance Act of 1983, § 22-3-1201 et seq.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

19-5-933. Vietnam Veterans Monument Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Vietnam Veterans Monument Fund".

(b) The fund shall consist of gifts, grants, and donations from individuals and organizations and other funds as may be provided by law.

(c) The fund shall be used exclusively for the purpose of erecting and maintaining a suitable monument on the State Capitol Grounds, in recognition and appreciation of the State of Arkansas Vietnam Veterans, as provided in § 22-3-215.

History. Acts 1973, No. 750, § 8; 1985, No. 888, § 12; A.S.A. 1947, § 13-531.

19-5-934. Local Sales and Use Tax Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Local Sales and Use Tax Trust Fund".

(b) The fund shall be used for the refund of taxes as may be authorized by law.

History. Acts 1980 (1st Ex. Sess.), No. 29, § 1; A.S.A. 1947, § 13-523.5. remittance of local sales and use taxes, § 26-74-221.

Cross References. Trust fund for the

19-5-935. Employment Security Advance Interest Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Employment Security Advance Interest Trust Fund".

(b) The Employment Security Advance Interest Trust Fund shall consist of receipts from the advance interest tax and any penalties and interest, as transferred from the Unemployment Compensation Fund Clearing Account, there to be used for:

(1) Paying interest incurred by the state on advances from the Federal Unemployment Trust Fund;

(2) Making refunds of advance interest taxes or interest and penalty payments which were erroneously paid; and

(3) Returning moneys to the account which were incorrectly identified and erroneously transferred.

History. Acts 1987, No. 928, § 4.

Publisher's Notes. Former § 19-5-935, concerning the Hazardous Substance Response Trust Fund, was repealed by Acts 1987, No. 928, § 6. The former sec-

tion was derived from Acts 1983, No. 539, § 14; A.S.A. 1947, § 13-523.10.

Cross References. Future rates — Advance interest tax, § 11-10-708.

19-5-936. State Library Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "State Library Revolving Fund".

(b) The fund shall consist of moneys collected from payments for lost books, use of copy machines, charges for database searches, and other miscellaneous sources. The fund shall be used to replace lost books, pay copy machine costs, and for such other purposes as authorized by law.

History. Acts 1983, No. 364, § 8; A.S.A. 1947, § 13-523.8.

19-5-937. Fraud Prevention Fund.

There is established the Fraud Prevention Fund to be established from the state's share of moneys recovered by the Fraud Prevention Unit of the Department of Human Services, and from federal reimbursement for fraud prevention activities.

History. Acts 1983, No. 926, § 51; A.S.A. 1947, § 13-523.11.

19-5-938. Vocational-Technical Education Contingency Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Vocational-Technical Education Contingency Fund".

(b) The Vocational-Technical Education Contingency Fund shall be used for transfer to the Vocational-Technical Schools Fund [now the Department of Career Education Fund Account] from funds.

History. Acts 1981, No. 769, § 12.

A.C.R.C. Notes. This section may be obsolete. Acts 1981, No. 769, was an appropriation act, and the appropriation provided for the fund by Section 13 of the act was effective only for the then-applicable fiscal biennium.

As enacted, Acts 1981, No. 769, § 12, read as follows: "ESTABLISHMENT OF VOCATIONAL-TECHNICAL EDUCATION CONTINGENCY FUND. There is hereby established on the books of the State Treasurer, State Auditor, and Chief

Fiscal Officer of the State a fund to be known as the 'Vocational-Technical Education Contingency Fund'. Such fund shall be used for transfer to the Vocational-Technical Schools Fund from funds provided in Section 13 of this Act to be used for the initiation, operation, and expansion of vocational-technical education programs as directed by the State Board of Vocational Education and shall consist of any private funds and donations, gifts, and grants which may become available."

19-5-939. Unemployment Compensation Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Unemployment Compensation Revolving Fund".

(b) The Unemployment Compensation Revolving Fund shall consist of employer unemployment contributions made under § 19-5-707 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-709.

(c) The funds shall be used to reimburse the Department of Workforce Services, in a timely manner, for unemployment compensation benefits paid by the department and charged to a state agency, as provided in § 19-5-701 et seq., and other laws applicable to state employees' unemployment compensation and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1977, No. 608, § 3; 1979, No. 1013, § 7; A.S.A. 1947, §§ 13-531, 13-554.2.

Publisher's Notes. Acts 1973, No. 750, § 8, as amended, is also codified as § 19-5-706.

19-5-940. Workers' Compensation Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Workers' Compensation Revolving Fund".

(b) The Workers' Compensation Revolving Fund shall consist of employer workers' compensation benefits contributions made under § 19-5-806 and temporary loans from the Budget Stabilization Trust Fund received under § 19-5-808.

(c) These funds shall be used to pay workers' compensation benefits awarded to state employees by the Workers' Compensation Commission and for such other purposes as may be authorized by law.

History. Acts 1973, No. 750, § 8; 1977, § 8, as amended, is also codified as § 19-5-805.
 No. 924, § 3; 1979, No. 1013, § 7; A.S.A. 1947, §§ 13-531, 13-1407.3.

Cross References. Workers' Compensation Revolving Fund, § 19-10-403.

Publisher's Notes. Acts 1973, No. 750,

19-5-941. [Repealed.]

Publisher's Notes. This section, concerning the establishment of the Arkansas Science and Technology Authority Endowment Fund, was repealed by Acts 2010,

No. 262, § 7, and Acts 2010, No. 296, § 7. The section was derived from Acts 1987, No. 928, § 5.

19-5-942. Educational Excellence Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Educational Excellence Trust Fund".

(b) The fund shall consist of those additional revenues enacted by the Seventy-Eighth General Assembly meeting in regular session, the phrase "those additional revenues" being limited to any increases enacted in those taxes classified as general revenues in the Revenue Classification Law, § 19-6-101 et seq., there to be distributed to the various funds and fund accounts as set out in § 6-5-301 et seq.

History. Acts 1987, No. 928, § 5; 1991, No. 10, § 1; 1993, No. 1073, § 7.

19-5-943. Department of Arkansas Heritage Endowment Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Department of Arkansas Heritage Endowment Trust Fund".

(b) The fund shall consist of gifts, grants, memorials, and bequests, there to be used to provide support for the programs of the Department of Arkansas Heritage.

History. Acts 1987, No. 928, § 5.

19-5-944. County Assessors' Continuing Education Trust Fund.

(a)(1)(A) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the "County Assessors' Continuing Education Trust Fund".

(B)(i) The quorum court of each county shall annually appropriate and pay into the County Assessors' Continuing Education Trust Fund in the State Treasury the sum of six hundred dollars (\$600) from fees of the office of the county assessor.

(ii) If any quorum court shall fail or refuse to appropriate and pay over the funds to the County Assessors' Continuing Education Trust Fund in the State Treasury, the Treasurer of State shall withhold

funds from the county aid due to the county and shall credit the funds to the County Assessors' Continuing Education Trust Fund.

(2) The County Assessors' Continuing Education Trust Fund shall consist of all moneys required to be paid in annually as set out in this section, all interest earned from the investment of fund balances, and any remaining fund balances carried forward from year to year.

(b) The funds in the County Assessors' Continuing Education Trust Fund shall be used exclusively for the establishment and operation of a continuing education program for county assessors and for paying the meals, lodging, registration fees, and mileage at the rate prescribed in state travel regulations of county assessors who attend the continuing education programs.

History. Acts 1991, No. 949, § 2; 1999, No. 342, § 3; 2007, No. 259, § 1.

A.C.R.C. Notes. Acts 1993, No. 1073, § 8, was originally codified as § 19-5-944, but because it duplicated Acts 1991, No. 949, § 2, Acts 1991, No. 949, § 2 was codified as this section in 1993, and Acts 1993, No. 1073, § 8 appears as a note under this section.

Publisher's Notes. Former § 19-5-944, concerning the Construction Grants Revolving Loan Fund, was repealed by Acts 1991, No. 718, § 6. The former section was derived from Acts 1987, No. 1030, § 5.

Acts 1993, No. 1073, § 8, provided: "There is established on the books of the Treasurer of State, Auditor of State, and Chief Fiscal Officer of the State a fund to be known as the 'County Assessors' Continuing Education Trust Fund'. This fund shall consist of moneys appropriated annually by each county quorum court, or funds transferred from the County Aid Fund in the event such appropriations are not made, and all interest earnings, there to be used exclusively for the establishment and operation of a continuing education program for county assessors as set out in Section 2 of Act 949 of 1991."

For amount of appropriation for continuing education for County Assessors of the Assessment Coordination Department — Continuing Education, see Acts 1999, No. 342, § 6.

Acts 1999, No. 342, §§ 7 and 8, provided that:

"Disbursement of funds authorized by this act shall be limited to the appropriation for such agency and funds made available by law for the support of such appropriations; and the restrictions of the State Purchasing Law, the General Accounting and Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary Procedures and Restrictions Act, or their successors, and other fiscal control laws of this State, where applicable, and regulations promulgated by the Department of Finance and Administration, as authorized by law, shall be strictly complied with in disbursement of said funds.

"It is the intent of the General Assembly that any funds disbursed under the authority of the appropriations contained in this act shall be in compliance with the stated reasons for which this act was adopted, as evidenced by the Agency Requests, Executive Recommendations and Legislative Recommendations contained in the budget manuals prepared by the Department of Finance and Administration, letters, or summarized oral testimony in the official minutes of the Arkansas Legislative Council or Joint Budget Committee which relate to its passage and adoption."

19-5-945. Court Awards Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Court Awards Fund".

(b) The Court Awards Fund shall be used for fund transfers to the Department of Arkansas State Police Fund there to be used for the respective purposes as provided by law.

History. Acts 1987, No. 1037, § 10.

A.C.R.C. Notes. Acts 2016, No. 265, § 14, provided: "COURT AWARDS FUND TRANSFER PROVISION. Monies deposited in the Court Awards Fund each fiscal year may be used for motor vehicle purchases and associated taxes and/or motor vehicle equipping and renovation costs, overtime, personal services matching, agency operational needs and capital improvements for the Department of Arkansas State Police. Provided however, funds received from the Special State Assets Forfeiture Fund shall be deposited into the Court Awards Fund to be used by the Department of Arkansas State Police for law enforcement purposes consistent with governing federal law. The Department of Arkansas State Police may also request a fund transfer from the Court Awards Fund or the Department of Arkansas State Police Fund to the Motor Vehicle Acquisition Revolving Fund. The provisions of this section shall be subject to prior review and approval of the Arkansas Legislative Council or Joint Budget Committee.

"Determining the maximum number of employees and the maximum amount of appropriation and general revenue funding for a state agency each fiscal year is the prerogative of the General Assembly. This is usually accomplished by delineating such maximums in the appropriation act(s) for a state agency and the general

revenue allocations authorized for each fund and fund account by amendment to the Revenue Stabilization law. Further, the General Assembly has determined that the Department of Arkansas State Police may operate more efficiently if some flexibility is provided to the Department of Arkansas State Police authorizing broad powers under this Section. Therefore, it is both necessary and appropriate that the General Assembly maintain oversight by requiring prior approval of the Legislative Council or Joint Budget Committee as provided by this section. The requirement of approval by the Legislative Council or Joint Budget Committee is not a severable part of this section. If the requirement of approval by the Legislative Council or Joint Budget Committee is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

Publisher's Notes. Acts 1993, No. 508, § 13 provided: "A sum equal to fifty percent (50%), of the first three million dollars (\$3,000,000) or so much thereof as is available in the Court Awards Fund each fiscal year shall be used exclusively for motor vehicle purchases and associated taxes and/or motor vehicle renovation costs for the Department of Arkansas State Police."

19-5-946. County Collectors' Continuing Education Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "County Collectors' Continuing Education Trust Fund".

(b) The County Collectors' Continuing Education Trust Fund shall consist of fees, as annually appropriated by the quorum court of each county, of the office of county collector and such funds withheld from the County Aid Fund for those counties which fail or refuse to provide such appropriated fees, there to be used exclusively for the establishment and operation of a continuing education program for county collectors and sheriff-collectors as set out in § 14-15-1001.

History. Acts 1991, No. 1135, § 7.

A.C.R.C. Notes. Acts 1991, No. 1135,

§ 7, purported to amend former § 19-5-946 which had previously been repealed

by Acts 1989 (3rd Ex. Sess.), No. 39, § 3; the 1991 act has been treated as an enactment.

19-5-947. County Treasurers' Continuing Education Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "County Treasurers' Continuing Education Fund".

(b) The County Treasurers' Continuing Education Fund shall consist of fees from the office of county treasurer, as appropriated by the quorum court of each county and any moneys transferred from the County Aid Fund, there to be used exclusively for the establishment and operation of a continuing education program for county treasurers and payment of expenses for attending the program, all as provided in § 14-15-811.

History. Acts 1989, No. 629, § 11.

19-5-948. Manufactured Housing Recovery Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Manufactured Housing Recovery Fund".

(b) The fund shall consist of fees assessed under the Arkansas Manufactured Home Recovery Act, § 20-29-101 et seq., by the Arkansas Manufactured Home Commission, there to be used for such purposes as set out in §§ 20-29-104 — 20-29-108 and 20-29-110.

History. Acts 1989, No. 629, § 11.

19-5-949. Children's Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Children's Trust Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(189) and moneys received from the federal government, other governments, or persons or any other entities which do not obligate the State of Arkansas, there to be used by the State Child Abuse and Neglect Prevention Board as set out in the Child Abuse and Neglect Prevention Act, § 9-30-101 et seq.

History. Acts 1989, No. 629, § 11;
1995, No. 1163, § 19.

19-5-950. Crime Victims Reparations Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Crime Victims Reparations Revolving Fund".

(b) The Crime Victims Reparations Revolving Fund shall consist of moneys transferred or deposited from the State Administration of Justice Fund, twenty-four percent (24%) of the fees collected under § 12-12-1510(c), and all other moneys received by the Crime Victims Reparations Board, there to be used to compensate and assist victims of criminal acts as set out in the Arkansas Crime Victims Reparations Act, § 16-90-701 et seq.

History. Acts 1989, No. 629, § 11; 1993, No. 1073, § 9; 1997, No. 1248, § 15; 2015, No. 1185, § 7.

A.C.R.C. Notes. Acts 2016, No. 251, § 61, provided: “YEARLY FUND TRANSFERS. On July 1, 2010 and each July 1, thereafter, if the fund balance of the Crime Victims Reparation Revolving Fund falls below one million dollars (\$1,000,000), the Chief Fiscal Officer of the State may transfer on his or her books and those of the State Treasurer and the Auditor of the State a sum not to exceed one million dollars (\$1,000,000) or so much thereof as is available from fund balances that exceed seven million dollars

(\$7,000,000) as determined by the Chief Fiscal Officer of the State, from the State Administration of Justice Fund to the Crime Victims Reparations Revolving Fund to provide funds for personal services, operating expenses and claims for the Office of the Attorney General — Crime Victims Reparations Program.

“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

Amendments. The 2015 amendment, in (b), inserted “twenty-four percent (24%) of the fees collected under § 12-12-1510(c)” and “the Arkansas Crime Victims Reparations Act”.

19-5-951. Arkansas Natural and Cultural Resources Grants and Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Natural and Cultural Resources Grants and Trust Fund”.

(b) The fund shall consist of eighty percent (80%) of those special revenues as specified in § 19-6-301(145), there to be used by the Arkansas Natural and Cultural Resources Council for use in the acquisition, management, and stewardship of state-owned lands and other purposes as set out in §§ 15-12-101 — 15-12-103.

History. Acts 1989, No. 629, § 11.

19-5-952. Natural and Cultural Resources Historic Preservation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Natural and Cultural Resources Historic Preservation Fund”.

(b) The fund shall consist of ten percent (10%) of those special revenues as specified in § 19-6-301(145), there to be used by the Arkansas Natural and Cultural Resources Council for providing a source of funds for the operation of the Arkansas Historic Preservation

Program and the Main Street Arkansas program as set out in § 15-12-103.

History. Acts 1989, No. 629, § 11.

19-5-953. Long-Term Care Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Long-Term Care Trust Fund".

(b) The Long-Term Care Trust Fund shall consist of all moneys and interest received from the imposition of civil penalties levied by the state on long-term care facilities found to be out of compliance with the requirements of federal or state law or regulations, there to be administered by the Director of the Department of Human Services solely for the protection of the health or property of residents of long-term care facilities, including, but not limited to, the payment for the costs of relocation of residents to other facilities, maintenance and operation of a facility pending correction of deficiencies or closure, and reimbursement of residents for personal funds lost.

(c) Funds from the Long-term Care Trust Fund may also be administered by the Director of the Department of Human Services for programs or uses that, in the determination of the Director of the Office of Long-Term Care, enhance the quality of life for long-term care facility residents through the adoption of principles and building designs established by the Eden Alternative or Green House Project programs or other means.

History. Acts 1989, No. 629, § 11;
2009, No. 251, § 13.

19-5-954. Fidelity Bond Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Fidelity Bond Trust Fund".

(b) The fund shall consist of bond premiums collected under § 21-2-701 et seq., there to be administered and disbursed by the Governmental Bonding Board for the use and benefit of participating governmental entities for bond claims and board expenses.

History. Acts 1989, No. 629, § 11.

19-5-955. Special Needs Trust Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Special Needs Trust Revolving Fund".

(b) The fund shall consist of all moneys received from individuals who establish or maintain eligibility for benefits under a medical assistance program, but possess income or resources in excess of

established federal eligibility requirements, and moneys received from any other source and interest income, there to be used for implementing the provisions of § 20-77-701 et seq.

History. Acts 1989, No. 629, § 11; 1995, No. 1163, § 20.

19-5-956. Tourism Development Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Tourism Development Trust Fund”.

(b) The fund shall consist of those special revenues as specified in § 19-6-301(146), there to be used by the Department of Parks and Tourism exclusively for the promotion of tourism in Arkansas.

History. Acts 1989, No. 629, § 11.

19-5-957. Identification Pending Trust Fund for Local Sales and Use Taxes.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Identification Pending Trust Fund for Local Sales and Use Taxes”.

(b) The Identification Pending Trust Fund for Local Sales and Use Taxes shall consist of money reported as local sales and use taxes collected in local taxing jurisdictions that are not immediately identifiable and money collected in local jurisdictions that have no tax, and the money in the Identification Pending Trust Fund for Local Sales and Use Taxes is to be used for transfers to the Local Sales and Use Tax Trust Fund when a local tax jurisdiction is identified for money and for transfers to general revenues when the total amount in this fund exceeds fifty thousand dollars (\$50,000) as stated in §§ 26-74-221, 26-74-317, and 26-82-113, and shall also consist of vending devices sales taxes, § 26-57-1002(d)(2), and that portion of vending devices decal fees and penalties, §§ 26-57-1206 and 26-57-1208(b)(2), there to be distributed to cities and counties under §§ 26-74-221(a)(2)(C)(ii), 26-75-223(a)(2)(C)(ii), and 26-82-113(a)(2)(A)(ii).

History. Acts 1991, No. 1135, § 10; in (b), inserted “and 26-82-113” and added 1999, No. 1463, § 14; 2011, No. 828, § 7. “and 26-82-113(a)(2)(A)(ii)” at the end.

Amendments. The 2011 amendment,

19-5-958. Insurance Continuing Education Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Insurance Continuing Education Trust Fund”.

(b) The fund shall consist of certification filing fees as provided in § 23-64-306, there to be used for administering continuing education

provisions for insurance agents, solicitors, consultants, and brokers as set out in § 23-64-301 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-959. Petroleum Storage Tank Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Petroleum Storage Tank Trust Fund".

(b) The Petroleum Storage Tank Trust Fund shall consist of the petroleum environmental assurance fees as provided in § 8-7-906, all other fees assessed under the Petroleum Storage Tank Trust Fund Act, § 8-7-901 et seq., gifts, grants, donations, such other funds made available by the General Assembly, the excess of a reserve of two (2) months requirements of debt service from fees in the Petroleum Storage Tank Trust Fund Revenue Bond Debt Service Fund under § 15-5-1206 and any moneys recovered by the Arkansas Department of Environmental Quality which are attributable to collections of civil penalties under § 8-7-806 or to costs under § 8-7-807 not owed the Regulated Substance Storage Tank Program Fund, there to be administered by the Director of the Arkansas Department of Environmental Quality, who shall make disbursements from the Petroleum Storage Tank Trust Fund as authorized by the Petroleum Storage Tank Trust Fund Act, § 8-7-901 et seq.

History. Acts 1991, No. 1135, § 10;
1993, No. 1073, § 10; 1997, No. 1248,
§ 16; 1999, No. 1164, § 160.

19-5-960. Private Career School Student Protection Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Private Career School Student Protection Trust Fund".

(b) The fund shall consist of a fee to be set by the State Board of Private Career Education as provided in § 6-51-607, there to be used for paying claims and other expenses as set out in § 6-51-607.

History. Acts 1991, No. 1135, § 10.

19-5-961. Solid Waste Management and Recycling Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Solid Waste Management and Recycling Fund".

(b) The fund shall consist of those special revenues specified in §§ 19-6-301(154) and 19-6-301(240), reimbursement of funds pursuant to § 8-6-610, federal funds which may become available, interest earnings, gifts, donations, and any other funds made available by the General Assembly, there to be administered by the Arkansas Depart-

ment of Environmental Quality as set out in the Solid Waste Management and Recycling Fund Act, § 8-6-601 et seq.

History. Acts 1991, No. 1135, § 10; 1999, No. 1164, § 161; 2009, No. 1440, § 2; 2009, No. 1441, § 2; 2013, No. 1516, § 2; 2013, No. 1517, § 2.

Amendments. The 2013 amendment by identical acts Nos. 1516 and 1517 substituted “19-6-301(240)” for “19-6-301(239)” in (b).

19-5-962. State Health Department Building and Local Grant Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “State Health Department Building and Local Grant Trust Fund”.

(b) The fund shall consist of that portion of local health unit fees specified in § 20-7-127, and any other moneys authorized by law, there to be used, except as provided in § 20-7-203(b), only for expansion, renovation, construction, or improvements to the State Health Department building and for grants for construction, renovation, or other expansion of approved local health unit facilities in this state.

History. Acts 1991, No. 1135, § 10; 1995, No. 1163, § 21.

19-5-963. [Repealed.]

Publisher’s Notes. This section, concerning the War Memorial Stadium Improvement and Expansion Fund, was repealed by Acts 2007, No. 1032, § 16. The section was derived from Acts 1991, No. 1135, § 10.

19-5-964. Water Resources Development Bond Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Water Resources Development Bond Fund”.

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, general revenues, and any other funds made available by the General Assembly, there to be used only to provide for payment of all or part of debt service on bonds issued under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-965. Water Resources Development Debt Service Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Water Resources Development Debt Service Reserve Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, general revenues, and any other funds made available by the General Assembly, there to be used only to ensure prompt payment of debt service on bonds issued under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-966. Water Resources Development Operation and Maintenance Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Water Resources Development Operation and Maintenance Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, there to be used for all or a part of the operation and maintenance needs of projects financed under the provisions of the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-967. Water Resources Development Construction Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Water Resources Development Construction Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission, there to be used, pursuant to appropriation by the General Assembly, for projects developed under the Arkansas Water Resources Development Act of 1981, § 15-22-601 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-968. Waste Disposal and Pollution Abatement Facilities Construction Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Waste Disposal and Pollution Abatement Facilities Construction Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, there to be used for the development of projects and the payment of the costs and expenses of the issuance of the bonds.

History. Acts 1991, No. 1135, § 10.

19-5-969. Waste Disposal and Pollution Abatement Facilities Bond Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Waste Disposal and Pollution Abatement Facilities Bond Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds; general revenues; and any other funds made available by the General Assembly; there to be used only to provide for payment of all or part of debt service on bonds issued under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-970. Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Waste Disposal and Pollu-

tion Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, general revenues, and any other funds made available by the General Assembly; there to be used only to ensure prompt payment of debt service on bonds issued under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-971. Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, there to be used for all or a part of the operation and maintenance of the projects financed under the Arkansas Waste Disposal and Pollution Abatement Facilities Financing Act of 1987, § 15-22-701 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-972. Special State Assets Forfeiture Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Special State Assets Forfeiture Fund".

(b) The fund shall consist of revenues as provided in § 5-64-505(i)(1)(B)(iv) and any other revenues as may be provided by law, there to be administered through rules and regulations established by the Arkansas Drug Director and distributed by the Arkansas Alcohol and Drug Abuse Coordinating Council in accordance with the intent and purposes of the Uniform Controlled Substances Act, § 5-64-101 et seq.

History. Acts 1991, No. 1135, § 10; 1999, No. 1120, § 6.

A.C.R.C. Notes. Acts 1999, No. 1120, § 1, provided: "As stated in the comment to section 505 of the Uniform Controlled Substances Act, 'Effective law enforcement demands that there be a means of confiscating the vehicles and instrumentalities used by drug traffickers in com-

mitting violations under this act. The reasoning is to prevent their use in the commission of subsequent offenses involving transportation or concealment of controlled substances and to deprive the drug trafficker of needed mobility.' The General Assembly recognizes the importance of asset forfeiture as a means to confront drug trafficking. However, the General

Assembly also recognizes that under the system that existed prior to the enactment of this act, the lack of uniformity and accountability in forfeiture procedures across the state has undermined confidence in the system. As the United States Supreme Court has stated, 'Forfeiture provisions are powerful weapons in the war on crime; like any such weapons, their impact can be devastating when used unjustly.' In order to alleviate the problems resulting from the lack of uniformity and accountability, the General Assembly has determined that time limits for initiating forfeiture proceedings and stricter controls over forfeited property will help alleviate such problems while strengthening forfeiture as a vital weapon against drug trafficking. Specifically, it is the intent of § 5-64-505(a) that there be no forfeitures based solely upon a misdemeanor possession of a controlled substance. However, if the prosecuting attorney can prove that other evidence exists to establish a basis for forfeiture, the prop-

erty may be forfeited. It is the intent of § 5-64-505(d) to reduce the conflict between state and federal authorities over seizures executed by state law enforcement officers. It is the intent of § 5-64-505(h) to allow law enforcement agencies and drug task forces to maintain forfeited property for official use, provided that the final order disposing of such property defines the legal entity that is responsible for such property. Section 5-64-505(i)(1)(D) governs those situations in which a seizure results in the forfeiture of money and or property in excess of two hundred fifty thousand dollars (\$250,000). It is the specific intent of the General Assembly that forfeiture proceedings not be structured in such a way as to defeat the General Assembly's intent that money or property in excess of two hundred fifty thousand dollars (\$250,000) be transferred to the Special State Assets Forfeiture Fund. It is determined that such fund can best be used to combat drug trafficking statewide."

19-5-973. Public Facilities Construction Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Public Facilities Construction Fund".

(b) The fund shall consist of the remainder of the proceeds from the sale of certificates of indebtedness as provided in § 22-3-1214, there to be used only for the redemption of the 1977 bonds and the 1979 bonds and for the construction of buildings authorized under the Public Facilities Finance Act of 1983, § 22-3-1201 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-974. Higher Education Projects Development Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Higher Education Projects Development Fund".

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds, there to be used to provide for the development of projects at state institutions of higher education and the payment of project costs and expenses of the issuance of bonds as set out in the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq.

History. Acts 1991, No. 1135, § 10.

19-5-975. College Savings Bond Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “College Savings Bond Fund”.

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds; general revenues; and any other funds made available by the General Assembly; there to be used only to provide for payment of all or a part of debt service on bonds issued under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-976. College Savings Debt Service Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “College Savings Debt Service Reserve Fund”.

(b) The fund shall consist of proceeds from the sale of bonds as issued by the Arkansas Development Finance Authority and revenues derived from any project financed under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds; general revenues; and any other funds made available by the General Assembly; there to be used only to ensure prompt payment of debt service on bonds issued under the Arkansas College Savings Bond Act of 1989, § 6-62-701 et seq., either at maturity or upon redemption prior to maturity, as administered by the Treasurer of State.

History. Acts 1991, No. 1135, § 10.

19-5-977. [Repealed.]

Publisher’s Notes. This section, concerning the Home Delivered Meal Fund for the Elderly, was repealed by Acts 2009, No. 251, § 14. The section was derived from Acts 1991, No. 172, § 3.

19-5-978. Inventors’ Assistance Program Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Inventors’ Assistance Program Fund”.

(b) The Inventors' Assistance Program Fund shall consist of all moneys received by the Center for Prototype Development and Emerging Technologies to be developed and operated by the University of Arkansas at Little Rock for implementation of the Inventors' Assistance Act, § 15-4-1401 et seq., and all fees received pursuant to the Inventors' Assistance Act, § 15-4-1401 et seq., there to be used for the implementation of the Inventors' Assistance Act, § 15-4-1401 et seq.

(c) Any amount in the Inventors' Assistance Program Fund not directly needed for implementation of the Inventors' Assistance Act, § 15-4-1401 et seq., shall be transferred to the General Revenue Fund Account of the State Apportionment Fund.

History. Acts 1993, No. 1073, § 11.

19-5-979. Landfill Post-Closure Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Landfill Post-Closure Trust Fund".

(b) The fund shall consist of those special revenues as specified in § 19-6-301(167), federal funds, interest earned, and any gifts or donations, there to be used solely for the administration of and for landfill post-closure corrective action as administered by the Arkansas Department of Environmental Quality as set out in § 8-6-1001 et seq., and shall not be appropriated for any other purpose.

History. Acts 1993, No. 1073, § 11; 1997, No. 1248, § 17; 1999, No. 1164, § 162; 2005, No. 25, § 1.

19-5-980. Waste Tire Grant Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Waste Tire Grant Fund".

(b) The fund shall consist of those special revenues specified in § 19-6-301(165), any designated federal funds, gifts, donations, and earned interest, there to be used for grants and administrative expenses of the waste tire program as administered by the Arkansas Department of Environmental Quality as set out in § 8-9-401 et seq.

History. Acts 1993, No. 1073, § 11; 1999, No. 1164, § 163.

19-5-981. [Repealed.]

Publisher's Notes. This section, concerning the School Vehicle Insurance Reserve Trust Fund, was repealed by Acts

2007, No. 738, § 9. The section was derived from Acts 1993, No. 1073, § 11.

19-5-982. Arkansas Military War Veterans Monument Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Military War Veterans Monument Fund".

(b) The fund shall consist of gifts, grants, and donations from individuals and organizations, there to be used exclusively for constructing and erecting a military war veterans monument as set out in § 22-3-219.

History. Acts 1993, No. 1073, § 11.

19-5-983. Land Reclamation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Land Reclamation Fund".

(b)(1) The fund shall consist of open-cut mining civil penalties and bond forfeiture amounts, quarry operation reclamation, operation, and safe closure fees, fines, and bond forfeitures, gifts, grants, donations, and such other funds as may be made available by the General Assembly, including all interest earned on moneys in the fund.

(2) The fund shall be used for the reclamation of affected lands as administered by the Arkansas Department of Environmental Quality as set out in the Arkansas Open-Cut Land Reclamation Act, § 15-57-301 et seq., and for contract awards for affected lands as required by the Arkansas Quarry Operation, Reclamation, and Safe Closure Act, § 15-57-401 et seq.

History. Acts 1993, No. 1073, § 11; 1999, No. 1164, § 164; 1999, No. 1463, § 15.

19-5-984. Department of Workforce Services Special Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Department of Workforce Services Special Fund".

(b)(1) The fund shall consist of unemployment compensation contribution interest and penalty payments collected under §§ 11-10-716 — 11-10-723 and interest and penalty payments on overpayments collected under § 11-10-532.

(2) The fund shall be used for refunds of interest and penalties erroneously paid and other additional purposes necessary to the proper administration of the Department of Workforce Services Law, § 11-10-101 et seq., as determined by the Director of the Department of Workforce Services under §§ 11-10-532 and 11-10-716 — 11-10-723.

(c) The director shall report to the Legislative Council on a quarterly basis on all uses of the fund.

History. Acts 1993, No. 1073, § 11; 1999, No. 1463, § 16; 2005, No. 4, § 1; 2007, No. 490, § 17; 2007, No. 1032, § 17; 2007, No. 1201, § 17; 2013, No. 956, § 9.

Amendments. The 2013 amendment, in (b)(1), substituted “under” for “pursuant to” and deleted “(c) and (d)” from the end; substituted “under § 11-10-532” for “as set out in § 11-10-532(c) and (d)” in (b)(2).

19-5-985. Arkansas Medicaid Program Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Medicaid Program Trust Fund”.

(b)(1) The fund shall consist of the following:

(A) All revenues derived from taxes levied on soft drinks sold or offered for sale in Arkansas under the Arkansas Soft Drink Tax Act, § 26-57-901 et seq., there to be used exclusively for the state match of federal funds participation under the Arkansas Medicaid Program;

(B) The additional ambulance annual fees stated in § 20-13-212;

(C) The special revenues specified in §§ 19-6-301(156) and 19-6-301(236); and

(D) The amounts collected under §§ 26-57-604 and 26-57-605 above the forecasted level for insurance premium taxes set by the Chief Fiscal Officer of the State under § 10-3-1404(a)(1)(A).

(2) If the Arkansas Medicaid Program should be discontinued for any reason, the revenues derived from the soft drink tax levied in the Arkansas Soft Drink Tax Act, § 26-57-901 et seq., shall be used exclusively to provide services to Arkansas residents comparable to the services now provided under the Arkansas Medicaid Program.

History. Acts 1993, No. 1073, § 11; 1994 (2nd Ex. Sess.), No. 27, § 3; 1997, No. 1248, § 18; 2007, No. 1201, § 18; 2013, No. 1224, § 2.

A.C.R.C. Notes. Acts 1994 (2nd Ex. Sess.), No. 27, § 4, provided: “It is the purpose and intent of this act to assure that the revenues derived from the tax levied on soft drinks in Arkansas Code § 26-57-901 will never become general revenues of the state but will be used exclusively for matching federal funds available to the state for the Arkansas Medicaid Program or in the event the Arkansas Medicaid Program is discontinued for any reason, such revenues will be used exclusively to provide to Arkansas residents those kinds of services now provided by the Arkansas Medicaid Program.”

Amendments. The 2013 amendment inserted (A) through (D) designations in (b)(1); substituted “Arkansas under the Arkansas Soft Drink Tax Act” for “Arkansas as provided in” in (b)(1)(A); in (b)(1)(B), substituted “stated in” for “as set out in” and deleted “and those” from the end; and substituted “§ 10-3-1404(a)(1)(A)” for “§ 10-3-1404(a)” in (b)(1)(D).

19-5-986. Arkansas State Parks Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas State Parks Trust Fund”, there to be used by the State Parks, Recreation, and Travel Commission as appropriations are available. The commission shall annually expend at least ninety percent (90%) of the funds available for the purpose of development,

preservation, and protection of the infrastructure in the existing state parks of Arkansas.

(b) The fund shall consist of severance taxes collected from diamond mining pursuant to § 26-58-107.

History. Acts 1993, No. 1156, § 1; 1995, No. 1163, § 22; 1999, No. 15, § 3.

19-5-987. Interstate Alternative Fuels Refund Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Interstate Alternative Fuels Refund Fund".

(b) The fund shall consist of the amount, estimated quarterly, which is transferred monthly from gross alternative fuel tax collections, there to be used to pay refunds to licensed interstate users and licensed IFTA carrier users of alternative fuels as provided by law and as set out in § 26-62-210.

History. Acts 1995, No. 1163, § 23.

Cross References. Definition of "IFTA carrier", § 26-62-102.

19-5-988. [Repealed.]

Publisher's Notes. This section, concerning the Health Resources Commission Fund, was repealed by Acts 2001, No.

1646, § 9. The section was derived from Acts 1995, No. 1163, § 23.

19-5-989. Law Enforcement Officers' Memorial Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Law Enforcement Officers' Memorial Fund".

(b) The fund shall consist of gifts, grants, and donations from individuals and organizations, there to be used exclusively to finance the construction of the memorial as set out in § 22-3-216.

History. Acts 1995, No. 1163, § 23.

19-5-990. Soybean Board Escrow Account Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Soybean Board Escrow Account Trust Fund".

(b) The fund shall consist of those moneys required for the payment of refunds in such amounts and for such time periods as is required by the Secretary of Agriculture of the United States or as is authorized by § 2-20-401 et seq., and determined by the Arkansas Soybean Promotion Board.

History. Acts 1995, No. 1163, § 23.

19-5-991. Interstate Motor Fuel Tax Refund Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Interstate Motor Fuel Tax Refund Fund”.

(b) The fund shall consist of the amount, estimated quarterly, which is transferred monthly from gross motor fuel taxes and gross special motor fuel tax collections, there to be used to pay refunds to interstate users of motor fuels and special motor fuels as set out in §§ 26-55-714 and 26-56-215.

History. Acts 1995, No. 1163, § 23.

19-5-992. Mining Reclamation Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Mining Reclamation Trust Fund”.

(b) The fund shall consist of all forfeitures collected under the Arkansas Surface Coal Mining and Reclamation Act of 1979, § 15-58-101 et seq., and interest earned on the fund, there to be used only to accomplish reclamation of land covered by forfeitures of performance bonds for surface coal mining.

History. Acts 1997, No. 1248, § 19.

Cross References. Performance bonds, § 15-58-509.

19-5-993. State Administration of Justice Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “State Administration of Justice Fund”.

(b)(1) The fund shall consist of court costs and filing fees under §§ 9-15-202, 16-10-305, 16-17-705, 16-90-1419(b)(1), and 21-6-403, the special revenues from real estate transfer taxes under § 19-6-301(117), district court installment fees under § 16-13-704(b)(3)(E)(ii), and any interest earned.

(2) The fund shall be used for:

(A) Trial court administrators as stated in § 16-13-3301 et seq.;

(B) Substitute trial court administrators as stated in § 16-10-801 et seq.; and

(C) The distribution of revenue as stated in § 16-10-310.

History. Acts 1997, No. 1248, § 19; 1999, No. 1463, § 17; 2013, No. 504, § 4; 2014, No. 290, § 3; 2014, No. 299, § 3; 2015, No. 268, § 11.

A.C.R.C. Notes. Identical Acts 2014, Nos. 290 and 299, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2014, Nos. 290 and 299, § 14, provided: “DUPLICATE ACTS. If HB 1159 and SB 147 of the 2014 Fiscal Session of the 89th General Assembly are both enacted and adopted by the 89th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Acts 2016, No. 239, § 39, provided: “TRANSFER AUTHORITY. The Department of Finance and Administration shall transfer funds, from time to time, from the State Administration of Justice Fund to the State Central Services Fund in such amounts as are required to reimburse the State Central Services Fund for a portion of the expenses of the Administrative Office of the Courts — Division of Dependency-Neglect Representation.

“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

Amendments. The 2013 amendment

inserted “trust” following “State a” in (a); in (b)(1), substituted “filing fees under §§ 16-10-305” for “fees as set out in §§ 16-10-303, 16-10-305, 16-14-105 [Repealed]” and “under § 19-6-301(117), and any interest earned” for “as set out in § 19-6-301(117)”; substituted “stated” for “set out” twice in (b)(2).

The 2014 amendment by identical acts Nos. 290 and 299, in (b)(1), inserted “9-15-202”, “16-90-1419(b)(1)”, and “district court installment fees under § 16-13-704(b)(3)(E)(ii)”.

The 2015 amendment redesignated and rewrote (b)(2).

19-5-994. Arkansas Fire and Police Pension Guarantee Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Fire and Police Pension Guarantee Fund”.

(b) The fund shall consist of a portion of the taxes levied on insurers or any other state funds designated for support of fire and police retirement programs, there to be used for those purposes as set out in § 24-11-209 [repealed].

History. Acts 1997, No. 1248, § 19.

A.C.R.C. Notes. Acts 2013, No. 443, § 78, provided: “FUND TRANSFER. On July 1, 2013, the Chief Fiscal Officer of the State shall transfer on his or her books

and those of the State Treasurer and the Auditor of State the balances of the Arkansas Fire and Police Pension Guarantee Fund to the Firemen’s and Police Officers’ Pension and Relief Fund.”

19-5-995. Uniform Tax Rate Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Uniform Tax Rate Trust Fund”.

(b) The fund shall consist of those moneys received from local governments and transmitted to the State Treasury as required by Arkansas Constitution, Amendment 74, and shall be used for such purposes as set out therein.

(c) The Auditor of State shall issue warrants drawn from the fund as requested by vouchers submitted by the Treasurer of State upon certification by the Chief Fiscal Officer of the State that funds will be available when the warrants are presented for payment.

(d) The Treasurer of State may voucher a single warrant payable to the Treasurer of State for the purpose of distributing funds to multiple payees from the fund. Documentation shall accompany the voucher indicating the payees, amount, and account numbers to which the distribution is to be made.

History. Acts 1997, No. 860, § 2; 1999, No. 1463, § 18.

19-5-996. [Repealed.]

Publisher's Notes. This section, concerning the Uniform Tax Rate Trust Fund — Warrants, was repealed by Acts 1999,

No. 1463, § 28. The section was derived from Acts 1997, No. 860, § 3.

19-5-997. Center for Rural Arkansas Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Center for Rural Arkansas Trust Fund".

(b) The fund shall consist of those funds that may be received from private, foundation, and corporate sources and funds provided by the General Assembly to be used to finance the Center for Rural Arkansas. The Rural Services Division of the Arkansas Economic Development Commission shall only transfer the interest earnings from the fund annually to finance the appropriations made for its matching grant programs with the principal amount to remain in the fund.

History. Acts 1997, No. 1279, § 9; 1999, No. 935, § 7; 2015 (1st Ex. Sess.), No. 7, § 133; 2015 (1st Ex. Sess.), No. 8, § 133.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 122, provided: "Transfer of the Department of Rural Services to the Arkansas Economic Development Commission."

"(a)(1) The Department of Rural Services is transferred to the Arkansas Economic Development Commission by a type 2 transfer under § 25-2-105.

"(2) As used in this act, the Arkansas Economic Development Commission is the principal department.

"(b) All authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Arkansas Economic Development Commission, except as specified by this act.

"(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates,

regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Executive Director of the Arkansas Economic Development Commission.

"(d) The members of the Board of Directors of the Arkansas Rural Development Commission, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the commission except as specified in this act.

"(e) Except as specified in this act, the Arkansas Code Revision Commission shall replace 'Department of Rural Services' with 'Rural Services Division of the Arkansas Economic Development Commission'."

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, in (b), deleted "appropriation made by this act for the" preceding "Center for Rural Arkansas" in the first sentence, and substituted "Rural Services Division of the Arkansas Economic Development Commission" for "Department of Rural Services" in the second sentence.

19-5-998. Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund — Definitions.

(a) **FUND CREATED.**

(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the "Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund"

to consist of funds transferred therein from the Remedial Action Trust Fund and such other funds as are made available by law.

(2) The Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund shall be used by the State Plant Board to defray the costs of developing and implementing a plan for the disposal of abandoned agricultural pesticides and plant regulators.

(b) **INTENT OF FUND.** The General Assembly intends to provide a method for disposal of agricultural pesticides which have been abandoned due to a change of ownership of the real property or a change in agricultural practices in a region of the state.

(c) **DEFINITIONS.** As used in this section:

(1) "Abandoned" means chemicals which are no longer used and for which there is no planned use;

(2) "Agricultural pesticide" means any substance or mixture of substances:

(A) Intended for:

(i) Preventing, destroying, repelling or mitigating any pests; or

(ii) Use as a plant regulator, defoliant, or desiccant; and

(B) Intended to be used as a spray adjuvant; and

(3)(A) "Plant regulator" means any substance or mixture of substances intended through physiological action for accelerating or retarding the rate of growth or rate of maturation or for otherwise altering the behavior of plants or the produce thereof.

(B) The term shall not include substances to the extent that they are intended as plant nutrients, trace elements, nutritional chemicals, plant inoculants, or soil amendments.

History. Acts 1999, No. 420, §§ 3-5; cultural pesticide disposal, § 8-7-1201 et seq.
2010, No. 262, § 8; 2010, No. 296, § 8.

Cross References. Abandoned agri-

19-5-999. Individual Development Account Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund for the Department of Workforce Services to be designated the "Individual Development Account Trust Fund".

(b) The fund shall consist of Transitional Employment Assistance Program funds under § 20-76-401.

(c) The fund shall be used for the purposes set forth in § 20-86-101 et seq.

History. Acts 1999, No. 1217, § 14; 2007, No. 252, § 6; 2015, No. 1144, § 6; 2015, No. 1145, § 6.

A.C.R.C. Notes. Identical Acts 2015, Nos. 1144 and 1145, § 1, provided: "The purpose of this act is to amend the Revenue Stabilization Law."

Identical Acts 2015, Nos. 1144 and 1145, § 11, provided: "DUPLICATE ACTS. If

HB 1548 and SB 689 of the 2015 Regular Session of the 90th General Assembly are both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other."

Amendments. The 2015 amendment by identical acts Nos. 1144 and 1145 substituted "20-76-401" for "20-6-401" in (b).

Cross References. Family Savings Initiative Act, § 20-86-101 et seq.

SUBCHAPTER 10 — MISCELLANEOUS FUNDS

SECTION.

- 19-5-1001. Publication Development and Resale Revolving Fund.
- 19-5-1002. Motor Vehicle Acquisition Revolving Fund.
- 19-5-1003. Historic Preservation Revolving Loan Fund.
- 19-5-1004. General Revenue Allotment Reserve Fund.
- 19-5-1005. General Improvement Fund.
- 19-5-1006. Disaster Assistance Fund.
- 19-5-1007. Special Military Fund.
- 19-5-1008. Armory Construction Fund.
- 19-5-1009. Miscellaneous Revolving Fund.
- 19-5-1010. Property Sales Holding Fund.
- 19-5-1011. Crime Information System Fund.
- 19-5-1012. [Repealed.]
- 19-5-1013. Merit Adjustment Fund.
- 19-5-1014. [Repealed.]
- 19-5-1015. Child Support Enforcement Fund.
- 19-5-1016. Rural Fire Protection Revolving Fund.
- 19-5-1017. Property Reappraisal Revolving Fund.
- 19-5-1018. Higher Education Building Maintenance Fund.
- 19-5-1019. County Solid Waste Management System Aid Fund — Definitions.
- 19-5-1020. Department of Human Services Renovation Fund.
- 19-5-1021. White River Navigation Fund.
- 19-5-1022. Helena Harbor Port Project Fund.
- 19-5-1023. Special account for youth services centers.
- 19-5-1024. Public Service Commission Tax Division Fund.
- 19-5-1025. Department of Human Services Consolidated Cost Revolving Fund.
- 19-5-1026. Arkansas Adult Probation Commission Fund.
- 19-5-1027. Environmental Education Fund.
- 19-5-1028. Abandoned Mine Reclamation Fund.
- 19-5-1029. Surface Coal Mining Operation Fund.

SECTION.

- 19-5-1030. Lead-Based Paint-Hazard Fund.
- 19-5-1031. Solid Waste Performance Bond Fund.
- 19-5-1032. Future Operations Reserve Fund.
- 19-5-1033. [Repealed.]
- 19-5-1034. Juvenile Detention Facilities Operating Fund.
- 19-5-1035. [Repealed.]
- 19-5-1036. Research Development Fund.
- 19-5-1037. [Repealed.]
- 19-5-1038. Revenue Local Tax Revolving Fund.
- 19-5-1039. Rural Health Services Revolving Fund.
- 19-5-1040. Rural Medical Clinic Revolving Loan Fund.
- 19-5-1041. City-County Tourist Facilities Aid Fund.
- 19-5-1042. Arkansas Water Resources Cost Share Revolving Fund.
- 19-5-1043. Drug Abuse Prevention and Treatment Fund.
- 19-5-1044. Law Enforcement and Prosecutor Drug Enforcement Training Fund.
- 19-5-1045. County Jail Reimbursement Fund.
- 19-5-1046. Building Authority Division Maintenance Fund.
- 19-5-1047. Arkansas Medicaid Rebate Program Revolving Fund — Arkansas Medicaid Rebate Program Revolving Fund Act of 1991 — Definition.
- 19-5-1048. [Repealed.]
- 19-5-1049. [Repealed.]
- 19-5-1050. Child Welfare Compliance and Oversight Fund.
- 19-5-1051. Parks and Tourism Outdoor Recreation Grants Fund.
- 19-5-1052. Justice Building Fund.
- 19-5-1053. Trial Expense Assistance Fund.
- 19-5-1054. Cities in School Fund.
- 19-5-1055. Department of Information Systems Revolving Fund.
- 19-5-1056. Information Technology Reserve Fund.

SECTION.

- 19-5-1057. [Repealed.]
- 19-5-1058. [Repealed.]
- 19-5-1059. Technology Equipment Revolving Loan Fund.
- 19-5-1060. Major Industry Facilities Incentive Fund.
- 19-5-1061. [Repealed.]
- 19-5-1062. [Repealed.]
- 19-5-1063. Emergency Medical Services Revolving Fund.
- 19-5-1064. Building Trades Revolving Fund.
- 19-5-1065. [Repealed.]
- 19-5-1066. Nursing Student Scholarship Fund.
- 19-5-1067. Geology Map Resale Revolving Fund.
- 19-5-1068. County Road Construction and Maintenance Revolving Fund.
- 19-5-1069. [Repealed.]
- 19-5-1070. Arkansas Agricultural Marketing Grants Fund.
- 19-5-1071. Wastewater Licensing Fund.
- 19-5-1072. [Repealed.]
- 19-5-1073. Higher Education Classified Employee Salary Adjustment Fund.
- 19-5-1074. Information Network of Arkansas Fund.
- 19-5-1075. Small City Street Fund — Small City Street Fund Act — Findings — Definition.
- 19-5-1076. Higher Education Tuition Adjustment Fund — Intent.
- 19-5-1077. Administrative Services — Client Specific Emergency

SECTION.

- Services Revolving Fund Paying Account.
- 19-5-1078. EMS Enhancement Revolving Fund.
- 19-5-1079. [Repealed.]
- 19-5-1080. Highway Safety Special Fund.
- 19-5-1081. District Court Judge and District Court Clerk Education Fund.
- 19-5-1082. Court Reporter's Fund.
- 19-5-1083. Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund.
- 19-5-1084. Waterworks Operators Licensing Fund.
- 19-5-1085. Judicial Fine Collection Enhancement Fund.
- 19-5-1086. Higher Education Consolidation Matching Fund.
- 19-5-1087. Justice Building Construction Fund.
- 19-5-1088. Bail Bondsman Board Fund.
- 19-5-1089. Health Facility Services Revolving Fund.
- 19-5-1090. [Repealed.]
- 19-5-1091. [Repealed.]
- 19-5-1092. [Repealed.]
- 19-5-1093, 19-5-1094. [Repealed.]
- 19-5-1095. Military Support Revolving Fund.
- 19-5-1096. Arkansas Real Property Reappraisal Fund.
- 19-5-1097. Public Roads Incentive Fund.
- 19-5-1098. Breast Cancer Research Fund.
- 19-5-1099. Breast Cancer Control Fund.

Cross References. Department of Information Systems Revolving Fund, § 25-4-121.

Information Technology Reserve Fund, § 25-4-123.

Safe Drinking Water Fund, § 15-22-1101 et seq.

Preambles. Acts 1985, No. 219 contained a preamble which read: "Whereas, the U.S. Corps of Engineers, acting pursuant to the authority of the Senate Committee on Public Works resolution dated May 25, 1967, has conducted an investigation to determine the feasibility of providing a year-round, shallow draft, navigation channel on the White River from Batesville, Arkansas to the Mississippi

River; and

"Whereas, the U.S. Corps of Engineers has completed such study and has submitted a proposal to the Congress of the United States for river channel improvements on the White River in Arkansas, from Arkansas Post Channel (Mile 10) to Newport (Mile 254), to provide a channel width of 200 feet and a depth of nine feet, available 95 percent of the time, together with bank channelization and public recreational facilities to be built as a part of the project; and

"Whereas, the proposed White River project will be located in six Arkansas counties having high levels of unemployment, and would contribute significantly

to the economic development and improvement of the area;

"Now, therefore"

Acts 1985, No. 913 contained a preamble which read: "Whereas, a study authorized in a Senate Committee on Public Works's resolution adopted May 19, 1972 by the Congress of the United States has recommended that the Congress provide funds for the 'Mississippi River, Phillips County (Helena Harbor), Arkansas' Project, that would provide access to industrial sites within the Helena Port by providing a 300-foot-wide, 2.25-mile-long navigation channel that would provide 250 acres of flood-free fill for harbor development, together with accompanying recreational facilities consisting of an overlook park to provide the populace with an esthetic view of the Mississippi River; and

"Whereas, the Helena Harbour Port Project would be located in an area of this State having one of the highest unemployment rates, and the development of this Project would be of extreme benefit to the economy and employment in Eastern Arkansas, which would benefit the industrial and agricultural economy of the entire State;

"Now, therefore"

Effective Dates. Acts 1961 (1st Ex. Sess.), No. 9, § 6: approved Sept. 8, 1961. Emergency clause provided: "It has been found and determined by the General Assembly that the student population of the Training School for Girls is annually increasing; that the present facilities were designed to accommodate 40 girls; that there has been as high as 82 girls committed to the Training School for Girls; that an additional dormitory is required to alleviate the over crowding of the present and future students; that the water supply has at times been determined unsafe for drinking; that an adequate water supply is required for the general health and well being of the students and staff; and that the immediate passage of this Act is necessary to provide funds for the construction and equipping of the new dormitory, and to provide an adequate water supply. Therefore, an emergency is declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after its passage."

Acts 1973, No. 750, § 14: July 1, 1973. Emergency clause provided: "It has been found and is hereby declared by the General Assembly of the State of Arkansas that it is necessary to establish an orderly procedure which will insure the monthly distribution of funds for the necessary services and operations of the state government, as provided for in this Act; that only the provisions of this Act will correct many of our financial difficulties, which otherwise may deprive the citizens of this State from receiving the benefits for which the operation of state government contemplates. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall take effect and be in full force from and after July 1, 1973."

Acts 1975, No. 230, § 6: Feb. 10, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that due to inflationary pressures in the economy, participation by the various state agencies in the Marketing and Redistribution Program has been minimal, causing income to be below a level that would sustain operation; and in order for the Marketing and Redistribution Section to operate at a level of maximum efficiency, additional funding is necessary to continue this program and in order to improve the marketing and redistribution of certain inventories classified as miscellaneous or junk, proper accounting and administrative controls must be maintained to insure maximum utilization of the State's assets, then the immediate passage of this Act is necessary. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after February 10, 1975."

Acts 1975, No. 868, § 17: July 1, 1975. Emergency clause provided: "It is hereby found and determined by the Seventieth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1975."

Acts 1977, No. 825, § 3: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the General Assembly that Subsection (L) of Section 7 of the Revenue Stabilization Law of Arkansas requires amending to conform with legislation for effective funding State Employees Worker's Compensation and Unemployment Compensation Claims, therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1977."

Acts 1977, No. 955, § 20: July 1, 1977. Emergency clause provided: "It is hereby found and determined by the Seventy-First General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State Government. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1977."

Acts 1979, No. 1013, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the General Assembly that the aforementioned sections of the Revenue Stabilization Law of Arkansas require amending to conform with legislation, and for more effective operations of state government. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1979, No. 1115, § 11: July 1, 1979. Emergency clause provided: "It is hereby found and determined by the 72nd General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1979."

Acts 1980 (1st Ex. Sess.), No. 1, § 5: Jan. 23, 1980. Emergency clause provided: "It is hereby found and determined by the Seventy Second General Assembly, meeting in Extraordinary Session, that the promulgation of rules regarding the

depositing of withholding taxes will result in a windfall of moneys to the State; that without immediate remedies every general revenue supported program will receive an extraordinary amount of funds which will be impossible to sustain throughout this biennium; and that even with the windfall of funds, certain commitments will still remain unmet. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1980 (1st Ex. Sess.), No. 39, § 3: Jan. 25, 1980. Emergency clause provided: "It is hereby found and determined by the 72nd General Assembly, meeting in Extraordinary Session, that by mistake, Act 24 of 1979 was not provided moneys with which to fulfill the State's commitments to counties on account of trial expenses and that without this assistance, certain counties would suffer severe financial hardships. Therefore, an emergency is hereby declared to exist and this Act being necessary to protect the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval."

Acts 1981, No. 938, § 22: July 1, 1981. Emergency clause provided: "It is hereby found and determined by the Seventy-Third General Assembly that certain amendments to Act 750 of 1973, the Revenue Stabilization Law are essential to the continued financial operation of state government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1981."

Acts 1983, No. 141, § 8: Feb. 10, 1983. Emergency clause provided: "It is hereby found and determined by the Seventy-Fourth General Assembly that the Marketing and Redistribution Section of the Department of Finance and Administration provides services essential to the effective efficient operation of state government by providing a means of distribution of surplus property; that the buildings and grounds used by such section have become inadequate to the extent that the operations of such section are greatly impaired; that suitable new property is cur-

rently available for purchase; that the provisions of this Act provide the moneys necessary for such purchase; that the delay in the effective date of this Act could result in the delay of purchasing the property; that such delay could result in increased cost of said property; and that such increased cost would thereby result in irreparable harm to the proper administration and provision of essential governmental services. Therefore, an emergency is hereby declared to exist and this Act, being necessary for the immediate preservation of the public peace, health and safety, shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 64, § 5: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the clarification of certain fiscal transactions of the State is needed in order to more accurately reflect the condition of the State's assets at all times and to maintain the fiscal integrity of the State. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the preservation of the public peace, health and safety shall be in force and effect from and after July 1, 1985."

Acts 1985, No. 219, § 4: Feb. 28, 1985. Emergency clause provided: "It is hereby found and determined by the General Assembly that the White River Navigation project, if implemented, would provide improvements to navigation on the White River vital to the economic welfare and economy of this State, and that it is immediately necessary to establish a White River Navigation Project Fund, through which monies may be provided by the General Assembly to be available to provide necessary State funds that may be required in connection with such project under federal laws which may require State fund participation in the cost of the Project as a condition precedent to its implementation, and that the immediate passage of this Act is necessary to accomplish such purposes. Therefore, an emergency is hereby declared to exist and this Act, being immediately necessary for the preservation of the public peace, health, and safety, shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 352, § 3: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-

Fifth General Assembly, that the transfer of funds authorized by this Act provided a mechanism to help alleviate the detrimental effects of Ad Valorem tax collection shortfalls and the resulting effect that the provisions of this Act will provide a more even flow of funds to continue said operations. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 603, § 8: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1985 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1985 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 719, § 4: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1985, is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1985, could work irreparable harm upon the proper administration and providing of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1985, No. 888, § 26: July 1, 1985, except §§ 18, 20, and 21, effective Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1985. Provided, however, that Sections 18, 20 and 21 of this Act shall become effective from and after the passage and approval of this Act."

Acts 1985, No. 913, § 4: Apr. 15, 1985. Emergency clause provided: "It is hereby found and determined by the General Assembly that the development of an improved harbor on the Mississippi River at Helena, which has been recommended by the U.S. Corps of Engineer pursuant to a study authorized by the Congress of the United States, is needed to improve the economy of this State and to relieve unemployment and to provide improved economic conditions in the Eastern Arkansas area, which would benefit the economy of the entire State; that the obtaining of an improved harbor on the Mississippi River for the movement of Arkansas' agricultural, forest, timber, and industrial products would provide economic benefits not only to Eastern Arkansas but to the entire State, and that the immediate passage of this Act is necessary to establish a Fund into which monies may be deposited, to be available in the event of the enactment by the Congress of the United States of legislation authorizing the U.S. Corps of Engineers to proceed with such project in the near future. Therefore, an emergency is hereby declared to exist and this Act, being immediately necessary for the preservation of the public peace, health, and welfare, shall be in full force and effect from and after its passage and approval."

Acts 1985, No. 986, § 6: July 1, 1985.

Acts 1985 (1st Ex. Sess.), No. 5, § 3: July 1, 1985. Emergency clause provided: "It is hereby found and determined by the Seventy-Fifth General Assembly, meeting in Extraordinary Session, that various appropriation enacted by the General Assembly could have the effect of placing the Constitutional and Fiscal Agencies Fund

in an unsound financial condition and that the mechanism provided for in this Act will help to alleviate such conditions and maintain the financial integrity of the State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1985."

Acts 1987, No. 928, § 16: July 1, 1987. Emergency clause provided: "It is hereby found and determined by the Seventy-Sixth General Assembly that the amendments to the Revenue Stabilization Law are essential to the continued operation of State government; therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 1987."

Acts 1989, No. 402, § 7: July 1, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly that current State accounting and budgetary procedures cause considerable expense to and place undo restrictions on Institutions of Higher Education; that the recovery of general revenue fund balances from the Vocational Technical Schools and the State Scholarship Assistance Grants Program restrict educational opportunities for the citizens of this State; and that the provisions of this Act will remedy such situations. Therefore, an emergency is hereby declared to exist, and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1989."

Acts 1989 (3rd Ex. Sess.), No. 77, § 12: Nov. 17, 1989. Emergency clause provided: "It is hereby found and determined by the Seventy-Seventh General Assembly, meeting in Third Extraordinary Session, that this act is necessary to prohibit the unnecessary incarceration of juveniles, to prohibit such juveniles from being treated as criminals, to place such juveniles under proper care, and to prohibit juveniles from associating with hardened adult criminals; and that the immediate passage and approval of this act is necessary for the protection of juveniles. Therefore, an emergency is hereby declared to exist and this act being neces-

sary for the preservation and protection of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1991, No. 644, § 9: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1991 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1991 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1991, No. 1023, § 9: Apr. 8, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that this act establishes the Arkansas Medicaid Rebate Trust Fund; that this fund is to consist of monies received by the Department of Human Services in the form of rebates from drug manufacturers; that establishing this rebate program immediately is in the best interests of this state; and that this act should be effective immediately. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1991, No. 1135, § 20: July 1, 1991. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the Gen-

eral Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1991."

Acts 1992 (1st Ex. Sess.), No. 23, § 11: Mar. 4, 1992. Emergency clause provided: "It is hereby found and determined by the Seventy-Eighth General Assembly meeting in First Extraordinary Session, that the provisions of this Act are of critical importance to the State's effort to restructure the child welfare service system. Be it further determined, that the Child Welfare Compliance and Oversight Committee as provided for herein, should act to insure that the appropriations, funds, personnel and any other provisions concerning the restructuring of the child welfare system are spent, utilized and administered in accordance with law and with the intent of enhancing the quality and availability of services provided the children of this State. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval."

Acts 1993, No. 728, § 53: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1073, § 35: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly that the distribution of general revenues and the creation of the various funds and fund

accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1223, § 21: July 1, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1993."

Acts 1993, No. 1239, § 125: July 1, 1993, except § 119, effective Apr. 20, 1993. Emergency clause provided: "It is hereby found and determined by the Seventy-Ninth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1993 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1993 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety, Section 119 shall be in full force and effect from

and after the date of passage and approval and the remainder of the Act shall be in full force and effect from and after July 1, 1993."

Acts 1995, No. 1078, § 12: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency or institution of higher education for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1163, § 35: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1185, § 40: July 1, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the

effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1995."

Acts 1995, No. 1198, § 110: July 1, 1995, except § 99, effective Apr. 11, 1995. Emergency clause provided: "It is hereby found and determined by the Eightieth General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1995 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1995 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety; Section 99 shall be in full force and effect from and after the date of passage and approval and the remainder of the Act shall be in full force and effect from and after July 1, 1995."

Acts 1997, No. 788, § 36: became law without the Governor's signature. Noted Mar. 11, 1997. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the effectiveness of this act on July 1, 1997 is essential to the operation of the state court system, and that in the event of an extension of the Regular Session, the delay in the effective date of this act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental progress. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety, shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 815, § 19: July 1, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First

General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1997."

Acts 1997, No. 1248, § 43: July 1, 1997, except § 33, effective Apr. 9, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly that the distribution of general revenues and the creation of the various funds and fund accounts are essential to be in force at the beginning of the state fiscal year and that in the event that the General Assembly extends beyond the sixty day limit, the effective date of this act would not begin at that time creating confusion and not permitting the agencies to implement those programs as approved by the General Assembly. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety Section 33 of this act shall be in full force and effect from and after the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, Section 33 shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, Section 33 shall become effective on the date the last house overrides the veto. The remaining sections of this act shall become effective from and after July 1, 1997."

Acts 1997, No. 1360, § 132: July 1, 1997, except § 115, effective Apr. 17, 1997. Emergency clause provided: "It is hereby found and determined by the Eighty-First General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of

this Act on July 1, 1997 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1997 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety, Section 115 shall be in full force and effect from and after the date of passage and approval and the remainder of the Act shall be in full force and effect from and after July 1, 1997."

Acts 1999, No. 253, § 7: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes to funds must take effect at the time that appropriations become effective and that not do so will create confusion in the state's financial records. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 959, § 9: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 1347: Apr. 12, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that the State's program for capital improvements for

public roads and financing thereof is inadequate, that the economic and other benefits to the state and its people resulting from capital improvements are essential to the people of Arkansas, and that providing tax credits to taxpayers for contributions in aid of construction of public roads will encourage public and private participation and thereby promote the economic welfare of this state and its people and the public interest. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 1999, No. 1537, § 140: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in

full force and effect from and after July 1, 1999.”

Acts 2001, No. 1308, § 16: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001.”

Acts 2001, No. 1531, § 17: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001.”

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided: “It is hereby found and determined by the General Assembly that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001.”

Acts 2001, No. 1674, § 48: July 1, 2001. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001.”

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003, except § 38, effective May 13, 2003. Emergency clause provided: “It is hereby found and determined by the General Assembly that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003.”

Acts 2005, No. 2115, § 35: July 1, 2005. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper adminis-

tration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2005, No. 2139, § 12: Apr. 13, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that funds provided by the General Assembly for the operations of the Department of Education — Division of Public School Academic Facilities and Transportation are, due to unforeseen circumstances, insufficient for the Department of Education — Division of Public School Academic Facilities and Transportation to continue to provide essential governmental services; that the provisions of this act will provide the necessary monies for the Department of Education — Division of Public School Academic Facilities and Transportation to continue such services; and that a delay in the effective date of this Act could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2316, § 20: July 1, 2005. Emergency clause provided: "It is hereby

found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1234, § 17: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2007 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate

preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2007.”

Acts 2007, No. 1290, § 95: July 1, 2007. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2007 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2007.”

Acts 2009, No. 1330, § 35: July 1, 2009. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2009 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2009 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2009.”

Acts 2010, No. 42, § 24: July 1, 2010. Emergency clause provided: “It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2010 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2010 could work

irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2010.”

Identical Acts 2010, Nos. 262 and 296, § 17: July 1, 2010, except § 15, effective Feb. 26, 2010. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year, that the effectiveness of this act on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, is essential to the operation of the agencies for which allocations in this act are provided, and the delay in the effective date of this act beyond July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential government programs. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval.”

Acts 2011, No. 1011, § 8: July 1, 2011. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that lead and lead-based paint have been determined to be a human health concern posing an immediate danger to children, families, and the environment; and that this act is immediately necessary to prevent irreparable harm to children in this state. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011.”

Acts 2011, No. 1095, § 18: July 1, 2011. Emergency clause provided: “It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the fiscal

year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2011 the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011."

Acts 2011, No. 1115, § 18: July 1, 2011. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2011 the changes will not be timely. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2011."

Acts 2012, No. 283, § 15: July 1, 2012. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2012 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2012 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2012."

Acts 2013, No. 1202, § 49: July 1, 2013. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2013 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2013 could work irreparable harm upon the proper admin-

istration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2013."

Acts 2013, No. 1283, § 6: Emergency clause failed to pass. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that collection of fees for bail bonds fund various necessary programs in our state; that the law is currently unclear on the collection of these fees; and that this act is necessary because the law needs to be clear on the collection of these fees so that the programs are funded properly in a timely manner. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2013."

Identical Acts 2014, Nos. 290 and 299, § 15: July 1, 2014.

Identical Acts 2015, Nos. 1144 and 1145, § 12: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2015 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015."

Acts 2015, No. 1185, § 9: Jan. 1, 2016.

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 153: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Building Authority, the Arkansas Science and Technology Authority, the Department of Rural Services, and the Division of Land Surveys of the Arkansas Agriculture Department are inefficiently structured; that this inefficient structuring causes an excessive and unnecessary cost to the taxpayers of the this state; and that this act is essential to alleviating that financial burden. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health,

and safety shall become effective on July 1, 2015.”

19-5-1001. Publication Development and Resale Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Publication Development and Resale Revolving Fund”.

(b) The fund shall consist of income derived from the sale of publications by the Department of Arkansas Heritage or its successor, there to be used to develop or purchase additional publications for resale.

(c) The fund shall be administered by the Central Administration Division of the Department of Arkansas Heritage or its successor.

(d) Any funds remaining in the fund from which it derives its support at the end of each fiscal year shall carry forward and be made available for the same purpose for the next fiscal year.

History. Acts 1973, No. 750, § 7; 1985, No. 888, § 9; A.S.A. 1947, § 13-523. opment and Resale Revolving Fund, establishment, § 25-3-106.

Cross References. Publication Devel-

19-5-1002. Motor Vehicle Acquisition Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Motor Vehicle Acquisition Revolving Fund”.

(b) The fund shall be used for the purpose of acquiring motor vehicles as authorized by §§ 22-8-201 — 22-8-209.

(c) The fund shall be financed by:

(1) Its proportionate share of moneys made available from the allocation of general revenues as authorized by the Revenue Stabilization Law, § 19-5-101 et seq.;

(2) Moneys made available upon the disposal of used vehicles, which moneys shall be deposited to the credit of the Motor Vehicle Acquisition Revolving Fund rather than being deposited to the owing state agency’s fund;

(3) Deposits of moneys from benefiting state agencies; and

(4) Transfers from other State Treasury funds and fund accounts of benefiting state agencies.

History. Acts 1973, No. 750, § 7; 1985, No. 888, § 9; A.S.A. 1947, § 13-523. ment funds deposited into the Motor Vehicle Acquisition Revolving Fund shall be

A.C.R.C. Notes. Acts 2016, No. 265, § 16, provided: “MOTOR VEHICLE ACQUISITION REVOLVING FUND — MOTOR VEHICLE PURCHASES/RENOVATION. At least fifty percent (50%) of the general revenues and/or general improve-

used for motor vehicle purchases and/or motor vehicle renovation costs for the Department of Arkansas State Police.
“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

19-5-1003. Historic Preservation Revolving Loan Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Historic Preservation Revolving Loan Fund.

(b) The fund shall consist of any private funds, federal funds, any portion of real estate transfer taxes deemed appropriate by the Arkansas Historic Preservation Program, and repayment of loans made pursuant to the Historic Preservation Loan Act, § 13-7-501 et seq., there to be used to make loans as set out in the Historic Preservation Loan Act, § 13-7-501 et seq., as administered by the Arkansas Historic Preservation Program.

History. Acts 1995, No. 1163, § 24.

No. 792, § 4. The former section was derived from Acts 1973, No. 750, § 7; 1985, No. 888, § 9; A.S.A. 1947, § 13-523; Acts 1993, No. 403, § 10.

Publisher's Notes. Former § 19-5-1003, concerning the Indigent Health Care Fund, was repealed by Acts 1993,

19-5-1004. General Revenue Allotment Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "General Revenue Allotment Reserve Fund".

(b) Unless otherwise provided by law, the General Revenue Allotment Reserve Fund shall consist of:

(1) The remainder of the general revenues collected by the state after deductions as specified in § 19-5-202 have been made and which are not required to fulfill the requirements of the maximum allotments of general revenues as may be provided in the Revenue Stabilization Law, § 19-5-101 et seq., for the fiscal year in which the general revenues were collected and deposited into the State Treasury; and

(2) The portion not determined to be special revenues by § 19-6-110 of the year-end fund balances of the funds and fund accounts created in § 19-5-302, except for § 19-5-302(11)(A), and in §§ 19-5-304(2)-(7), and (10), 19-5-306, 19-5-307, 19-6-404, and 19-6-411, which fund balances are to be transferred on or before August 15 of the fiscal year next following the fiscal year during which balances accrued.

(c) Any funds that remain in the Department of Career Education Fund Account or the fund accounts created in § 19-5-304(8) at the end of a fiscal year due to the provisions of this section shall be transferred by the Chief Fiscal Officer of the State to the General Improvement Fund or its successor fund or fund accounts, there to be used exclusively to provide additional funding for appropriations for the applicable vocational and technical schools, technical institutes, or comprehensive lifelong learning centers, that are made payable from the General Improvement Fund or its successor fund or fund accounts.

(d) However, any funds that remain in the General Revenue Allotment Reserve Fund or in the funds or fund accounts subject to the provisions of this section that have been reappropriated by the General Assembly may be carried forward from one fiscal year to the next, in

such amounts that do not exceed the actual remaining balance of available appropriation as certified by the Chief Fiscal Officer of the State.

(e) The General Revenue Allotment Reserve Fund shall be used for such purposes as may be authorized by law.

History. Acts 1973, No. 750, § 7; 1985, 1993, No. 1073, § 19; 1995, No. 1163, No. 64, § 2; A.S.A. 1947, § 13-523; Acts § 25; 1999, No. 253, § 3; 2005, No. 2139, 1989, No. 402, § 4; 1991, No. 1135, § 8; § 6.

19-5-1005. General Improvement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “General Improvement Fund”.

(b) The fund shall consist of those special revenues specified in § 19-6-301(171) and any other funds made available by the General Assembly from time to time.

(c) The fund shall be used to provide financing of various projects authorized by the General Assembly and to make temporary loans to funds receiving general revenue as set out in § 19-5-302.

History. Acts 1973, No. 750, § 7; A.S.A. 1947, § 13-523; Acts 1991, No. 786, § 32; 2003 (1st Ex. Sess.), No. 55, § 19.

A.C.R.C. Notes. Identical Acts 2016, Nos. 242 and 270, § 5, provided: “FUNDING TRANSFER. Immediately upon the effective date of this act, the Chief Fiscal Officer of the State shall transfer on his or her books and those of the State Treasurer and the Auditor of the State the sum of fifty million dollars (\$50,000,000) from the unobligated funds in the General Improvement Fund to supplement the fund

established as a set-aside in the 90th Session Projects Account of the General Improvement Fund in Section 3 (a) (11) of Act 1147 of 2015 of the General Improvement Distribution Act, for transfers, from time to time, to any fund or fund account authorized by the General Assembly, or for transfers, from time to time, for projects in the Executive Discretionary Division authorized in subsection (d) of Section 3 of Act 1147 of 2015, upon approval by the Arkansas Legislative Council or Joint Budget Committee.”

19-5-1006. Disaster Assistance Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Disaster Assistance Fund”.

(b) The Disaster Assistance Fund shall consist of moneys received from the Budget Stabilization Trust Fund in such amounts as may be required to provide state moneys for each declared emergency or major disaster as required by the Arkansas Emergency Services Act of 1973, § 12-75-101 et seq., but not to exceed in the aggregate the sum of thirteen million two hundred fifty thousand dollars (\$13,250,000) per fiscal year.

(c)(1) The Chief Fiscal Officer of the State may authorize temporary loans of moneys from the Budget Stabilization Trust Fund to the Disaster Assistance Fund for making available immediate payments to

individuals, families, and public assistance grants for providing assistance to such recipients that may be eligible for federal assistance.

(2)(A) These temporary loans shall be repaid to the Budget Stabilization Trust Fund upon receipt of any federal funds for each declared emergency.

(B) For each declared emergency, the temporary loans shall be repaid on or before June 30 in the year the loan was made.

(C) However, the temporary loan shall not be necessarily repaid on or before June 30 of the fiscal year in which the loan was made, but may be repaid upon availability of federal moneys for such purpose.

(d)(1) Funds credited to the Disaster Assistance Fund shall be used for making grants, loans, and assistance payments, as authorized by the Arkansas Emergency Services Act of 1973, § 12-75-101 et seq., and applicable federal laws for making grants and assistance payments to eligible recipients enumerated in the Arkansas Emergency Services Act of 1973, § 12-75-101 et seq.

(2) The moneys or funds may also be used for making refunds of federal moneys or funds advanced or determined to be ineligible disbursements.

History. Acts 1973, No. 750, § 7; 1975, No. 868, § 12; 1985, No. 888, § 20; A.S.A. 1947, § 13-523; Acts 1991, No. 786, § 33; 1995, No. 1163, § 26; 2001, No. 1646, § 12; 2003 (1st Ex. Sess.), No. 55, § 20; 2007, No. 1290, § 42.

Publisher's Notes. Acts 1991, No. 786, § 37, provided: "The enactment and adoption of this Act shall not repeal, expressly

or impliedly, the acts passed at the regular session of the 78th General Assembly. All such acts shall have full effect and, so far as those acts intentionally vary from or conflict with any provision contained in this Act, those acts shall have the effect of subsequent acts and as amending or repealing the appropriate parts of the Arkansas Code of 1987."

19-5-1007. Special Military Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Special Military Fund".

(b) The Special Military Fund is to consist of federal reimbursement received on account of eligible expenditures by the State Military Department and shall be used to provide funding wholly or partially for appropriations made payable from the Special Military Fund and to provide supplemental support, to the extent necessary, to the State Military Department Fund Account of the State General Government Fund, there to be used solely for the programs of the department.

History. Acts 1973, No. 750, § 7; A.S.A. 1947, § 13-523; Acts 1993, No. 1073, § 12.

19-5-1008. Armory Construction Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Armory Construction Fund".

(b) The fund shall consist of proceeds derived from the sale or other disposition of National Guard armories or property thereof, there to be used for the construction, improvement, or equipping of National Guard armories or for such other purposes as may be provided by law.

History. Acts 1973, No. 750, § 7; A.S.A. 1947, § 13-523.

19-5-1009. Miscellaneous Revolving Fund.

(a) There is created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Miscellaneous Revolving Fund".

(b) The Miscellaneous Revolving Fund shall consist of such general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq., and moneys transferred from the Budget Stabilization Trust Fund in such amounts as may be required to provide funding for authorized expenditures as appropriated by the General Assembly for:

- (1) The Governor's Emergency Fund;
- (2) Noncontroversial claims;
- (3) Small controversial claims;
- (4) Claims awarded to widows or dependent children of deceased police officers, firefighters, and Arkansas State Highway and Transportation Department employees killed in performing their official duties;
- (5) Workers' compensation claims for municipal and county employees;
- (6) Claims for payment of college scholarships to surviving children of law enforcement officers and firefighters killed in the official line of duty;
- (7) Miscellaneous tax refunds; and
- (8) Livestock and poultry indemnities, not to exceed those amounts appropriated by the General Assembly for the then-current biennial period.

(c) Excepting disbursement for livestock and poultry indemnities, claims awarded to widows or dependent children of deceased police officers, firefighters, and highway employees, college scholarships to surviving children of law enforcement officers and firefighters killed in the official line of duty, and workers' compensation claims for municipal and county employees, the various funds shall reimburse the Miscellaneous Revolving Fund for expenditures made for which the Miscellaneous Revolving Fund is the beneficiary upon request by the Chief Fiscal Officer of the State. This reimbursement shall be done after determining that it will not jeopardize the then-current fiscal year's operation of the affected state agency or State Treasury fund from which the agency is being supported. The reimbursements shall be made to reimburse the Budget Stabilization Trust Fund.

History. Acts 1973, No. 750, § 7; 1977, No. 825, § 1; 1979, No. 1013, § 4; 1980 (1st Ex. Sess.), No. 39, § 2; A.S.A. 1947, § 13-523; Acts 1993, No. 656, § 2; 2001, No. 1674, § 44; 2009, No. 1330, § 31.

A.C.R.C. Notes. Acts 2016, No. 261, § 14, provided: "REIMBURSEMENT. The

Miscellaneous Revolving Fund shall be reimbursed in the manner provided by law.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

19-5-1010. Property Sales Holding Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Property Sales Holding Fund".

(b) The fund shall consist of the proceeds of property sold, transferred, or rented by the Marketing and Redistribution Section, as authorized by law, and such other funds as may be authorized by law.

(c) The fund shall be used for the expenditure of proceeds from the sale or disposition of property by the benefiting state agency and for the maintenance, operation, and improvement of the Marketing and Redistribution Section.

History. Acts 1973, No. 750, § 7; 1975, No. 230, § 3; 1983, No. 141, § 1; A.S.A. 1947, § 13-523.

A.C.R.C. Notes. The Marketing and

Redistribution Section, referred to in this section, is part of the Office of State Procurement of the Department of Finance and Administration. See § 25-8-106.

19-5-1011. Crime Information System Fund.

(a)(1) The Crime Information System Fund shall consist of those special revenues as specified in §§ 19-6-301(14) and 19-6-301(235), thirty-eight percent (38%) of the fees collected under § 12-12-1510(c), and fifty percent (50%) of § 19-6-301(176) of the Revenue Classification Law, § 19-6-101 et seq., allocations of general revenues as authorized by the General Assembly, moneys transferred or deposited from the State Administration of Justice Fund, and such federal grants and aid or reimbursements as may be received.

(2) The Crime Information System Fund shall be used for the maintenance, operation, improvement, and necessary expenditures for administering the Arkansas Crime Information System.

(3) The Crime Information System Fund may be used for personal services and operating expenses as provided by law.

(b) The then-current year allocations of general revenues not used or needed for current year operations shall be transferred by the Chief Fiscal Officer of the State to the General Revenue Allotment Reserve Fund.

(c) Beginning July 1, 2013, excluding the disposal fees that are to be deposited into the Marketing Board Fund under § 8-6-607(4), the first one hundred fifty thousand dollars (\$150,000) of fees collected each fiscal year under § 8-6-607 shall be deposited into the State Treasury and credited to the Crime Information System Fund to be used exclusively for the scrap metal logbook program.

(d) Notwithstanding any other rule, regulation, or provision of law to the contrary, the Arkansas Crime Information Center may transfer appropriation from the Contingency line item authorized for the Arkansas Crime Information Center to the Scrap Metal Logbook line item appropriation.

(e) Moneys remaining in the Crime Information System Fund at the end of each fiscal year shall carry forward and be made available for the purposes stated in this section in the next fiscal year.

History. Acts 1973, No. 750, § 7; 1981, No. 938, § 8; A.S.A. 1947, § 13-523; Acts 1993, No. 1073, § 13; 1997, No. 1248, § 20; 1999, No. 1463, § 20; 2007, No. 1032, § 19; 2007, No. 1201, § 19; 2012, No. 283, § 11; 2013, No. 1202, § 46; 2015, No. 1185, § 5.

Amendments. The 2012 amendment added (c).

The 2013 amendment, in (c), substituted “July 1, 2013” for “July 1, 2012” and

substituted “one hundred fifty thousand dollars (\$150,000)” for “one hundred twenty-five thousand dollars (\$125,000)”; and added (d).

The 2015 amendment inserted “thirty-eight percent (38%) of the fees collected under § 12-12-1510(c)” in (a)(1); and added (a)(3) and (e).

19-5-1012. [Repealed.]

Publisher’s Notes. This section, concerning the Merit System Fund, was repealed by Acts 2007, No. 1201, § 20 and

2007, No. 1032, § 20. The section was derived from Acts 1973, No. 750, § 7; A.S.A. 1947, § 13-523.

19-5-1013. Merit Adjustment Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Merit Adjustment Fund”.

(b) The fund shall be used for transfer of funds to various state agencies, funded, in whole or in part, with general revenues, which have awarded merit raises to employees based upon the performance evaluation system and in accordance with rules and regulations promulgated by the Chief Fiscal Officer of the State and which do not have sufficient funding to pay for such raises.

(c) The fund shall consist of those general revenues provided by law.

History. Acts 1973, No. 750, § 7; 1985, No. 888, § 10; A.S.A. 1947, § 13-523.

19-5-1014. [Repealed.]

Publisher’s Notes. This section, concerning the Social Services Community Services Fund, was repealed by Acts 2007, No. 1201, § 21 and 2007, No. 1032, § 21.

The section was derived from Acts 1973, No. 750, § 7; 1977, No. 955, § 16; A.S.A. 1947, § 13-523.

19-5-1015. Child Support Enforcement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the Child Support Enforcement Fund.

(b) The Child Support Enforcement Fund will be used for deposit of funds collected by the Office of Child Support Enforcement under Title IV, Part D, of the Social Security Act.

(c) Funds received in the Child Support Enforcement Fund shall include:

(1) The state share of funds collected by the Office of Child Support Enforcement that were previously paid by the state as Aid to Families with Dependent Children payments;

(2) All incentive payments received from the federal government for both Aid to Families with Dependent Children and non-Aid to Families with Dependent Children collections;

(3) All amounts received as reimbursement from the state and federal programs; and

(4) All amounts earned as interest on these amounts.

(d) It is the intent of the General Assembly that the Office of Child Support Enforcement operated under Title IV, Part D, of the Social Security Act utilize funds retained in the Child Support Enforcement Fund for operation and improvement of the program in this state. All funds accumulated in the Child Support Enforcement Fund shall be retained by the program to pay expenses incurred in the operation and improvement of the program in Arkansas.

History. Acts 1973, No. 750, § 7; 1977, No. 955, § 16; A.S.A. 1947, § 13-523; Acts 1993, No. 180, § 1; 1995, No. 1184, § 31.

U.S. Code. Title IV, Part D of the Social Security Act, referred to in this section, is codified as 42 U.S.C. § 651 et seq.

19-5-1016. Rural Fire Protection Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Rural Fire Protection Revolving Fund".

(b) The fund shall consist of such general revenues as may be provided by law and any other funds made available thereto by § 14-284-301 et seq.

(c) The fund shall be used for the purposes set out in § 14-284-305.

History. Acts 1973, No. 750, § 7; 1979, No. 1013, § 5; 1979, No. 1115, § 3; A.S.A. 1947, § 13-523.

19-5-1017. Property Reappraisal Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Property Reappraisal Revolving Fund".

(b) The Property Reappraisal Revolving Fund shall consist of funds transferred to it from the Special Needs Fund and such other funds authorized by law.

History. Acts 1973, No. 750, § 7; 1980 (1st Ex. Sess.), No. 1, § 3; A.S.A. 1947, § 13-523.

A.C.R.C. Notes. The former second and third sentences in this section provided for the use of the first \$2,444,755 received by the Property Reappraisal Revolving Fund to be transferred to the County Aid and the Municipal Aid Funds during the fiscal year ending June 30, 1981.

The former last sentence in this section provided that, when sufficient funds became available within the fund, \$400,000

of the fund would be transferred to the General Improvement Fund to provide funding for the appropriation provided in subsection (F) of Acts 1979, No. 1091, § 7, for the University of Arkansas School of Engineering.

Pursuant to Acts 1980 (1st Ex. Sess.), No. 1, § 2, all funds remaining in the Special Needs Fund created by Acts 1980 (1st Ex. Sess.), No. 1 were transferred during the fiscal year ending June 30, 1981, to the Property Reappraisal Revolving Fund.

19-5-1018. Higher Education Building Maintenance Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Higher Education Building Maintenance Fund".

(b) The Higher Education Building Maintenance Fund shall consist of those moneys received by the state under the provisions of § 19-7-801(b)(1) and § 19-7-802(a)(1) [repealed] after having been transferred from the General Revenue Fund Account of the State Apportionment Fund as specified in subsection (c) of this section.

(c) At the close of each quarter of each state fiscal year, the Chief Fiscal Officer of the State shall cause to be transferred on the books and those of the Treasurer of State from the General Revenue Fund Account of the State Apportionment Fund to the Higher Education Building Maintenance Fund an amount equal to those funds received under the provisions of § 19-7-801(b)(1) and § 19-7-802(a)(1) [repealed] during the quarter just closed.

(d) Those funds accruing to the Higher Education Building Maintenance Fund under the provisions of this section shall be disbursed by the Director of the Department of Higher Education in accordance with the recommendations of the Arkansas Higher Education Coordinating Board, but only after the board shall determine the projects and priorities for which the funds shall be used, and after the board shall have sought the advice of the Legislative Council with respect to them.

History. Acts 1985, No. 603, §§ 1-3; A.S.A. 1947, §§ 13-558 — 13-560; Acts 2009, No. 251, § 15.

19-5-1019. County Solid Waste Management System Aid Fund — Definitions.

(a)(1) There is established in the State Treasury a fund to be known as the "County Solid Waste Management System Aid Fund", to consist

of such special or general revenues or other moneys that may be deposited into the County Solid Waste Management System Aid Fund as provided by the General Assembly, to be used for the purpose of providing financial assistance to counties in the manner provided in this section, for the establishment, expansion, maintenance, and operation of county solid waste collection and disposal systems.

(2)(A) A "solid waste management system" shall be defined as the entire process of storage, collection, transportation, processing, treatment, and disposal of solid waste.

(B) As used in this section, the term "county solid waste collection and disposal system" or the term "county solid waste management system" shall mean and include either of the following:

(i) A county-owned and operated solid waste management and disposal system funded by moneys appropriated by the quorum court;

(ii) A municipally owned and operated solid waste management and disposal system located within the county or adjoining counties, operated under contract with the county whereby the county is provided access thereto, and the quorum court appropriates funds to defray the county's share of the cost of operating such facility;

(iii) A privately owned solid waste management and disposal system located within the county, or an adjoining county, in which the county has entered into a contract providing access and services of such facilities for the use and benefit of the county under the terms of which the county's share of the operating cost is funded by an appropriation made by the quorum court of the county; or

(iv) A solid waste collection and disposal system operated by two (2) or more counties, or by one (1) or more counties and one (1) or more municipalities, or operated by a private owner, under a compact or agreement whereby each of the participating counties and municipalities has access to the facilities of the system, and appropriates, through its governing body, funds to defray their respective shares of the cost of such facility.

(b) All of the general revenues and special revenues and other funds deposited into the County Solid Waste Management System Aid Fund during each fiscal year shall be allocated by the Treasurer of State to each of the counties in the state, to be distributed to the counties only as provided in this section, on the basis of seventy-five percent (75%) divided equally among the seventy-five (75) counties of the state and twenty-five percent (25%) on the basis of population according to the most recent federal decennial census, with each county to receive an allocation of the funds in the proportion that its population bears to the total population of the state.

(c)(1) Before any county shall be eligible to receive its portion of the moneys in the County Solid Waste Management System Aid Fund during any fiscal year, the county, on or before the first day of the fiscal year, shall furnish the Treasurer of State the following information on forms to be developed by the Treasurer of State:

(A) Proof that the county operates, or is in the process of establishing, a solid waste management system for that county and that

such solid waste management system is available to serve the residents of the county and may be available for service to various cities and towns within the counties through interlocal agreements, compacts, or authorities;

(B) That the quorum court of the county has established and approved a budget for the operation of the county solid waste management system for the fiscal year and has appropriated funds for it in an amount sufficient to support not less than fifty percent (50%) of the costs of operating the solid waste management system and that the funds appropriated for this purpose will be used solely for the cost of establishing, operating, and maintaining the solid waste system, and for the hiring of personnel and for the acquisition of equipment and land required to operate the solid waste management system and disposal; and

(C) That the amount of funds allocated to the county for the year under this section will be used exclusively for establishing, operating, and maintaining the solid waste management system, meeting the requirements of this section, including the acquisition of land, and acquisition, maintenance, repair, and operation of equipment used in connection with the operation of the solid waste management system.

(2) If any county shall fail, during any fiscal year, to expend an amount of county funds equal to at least fifty percent (50%) of the cost of operating its solid waste management system, or shall use any of the state funds allocated under the provisions of this section for any purpose other than as intended by it, the county shall be ineligible to receive moneys during the next-following fiscal year from the County Solid Waste Management System Aid Fund. However, the quorum court may make reapplication for state assistance funds during the year thereafter, upon offering the appropriate assurances in writing that it will meet the full requirements of the intent and purposes of this section in the use of such funds.

(d)(1) The moneys saved from legislation enacted by the Seventy-Fifth General Assembly which reduced contributions made by the state for state employees who are employed by a state agency funded, in whole or in part, with general revenues shall be set aside and implemented by the Chief Fiscal Officer of the State and the Treasurer of State in the amount and in accordance with procedures set forth in this subsection:

(A) Beginning the month after the month in which the reductions in retirement contributions occur, the Chief Fiscal Officer of the State shall determine the amount of such general revenue savings, by fund or fund account, based upon the previous month's payroll deductions for retirement contributions to the Arkansas Public Employees' Retirement System;

(B) During each fiscal year, the Chief Fiscal Officer of the State shall cause to be transferred on the books and those of the Treasurer of State the amount of such monthly general revenue savings from each affected fund or fund account to the Revenue Holding Fund

Account of the State Apportionment Fund before the close of business on the last day of each month until an aggregate of five million dollars (\$5,000,000) of such general revenue savings during a fiscal year has been transferred to the Revenue Holding Fund Account from such sources. Monthly transfers of such general revenue savings to the Revenue Holding Fund Account shall thereupon cease for the remainder of the fiscal year; and

(C) After providing for the distribution of general revenues available for distribution, the Treasurer of State shall transfer the total amount of such general revenue savings as certified to the Treasurer of State by the Chief Fiscal Officer of the State from the Revenue Holding Fund Account to the County Solid Waste Management System Aid Fund. This amount shall be used to make monthly distributions from the County Solid Waste Management System Aid Fund in the manner provided by law to the respective counties of this state to be used for the support of the county solid waste management system as provided in this section.

(2) If any county shall fail to qualify for its proportionate share of the moneys in the County Solid Waste Management System Aid Fund during any fiscal year, the moneys shall be reapportioned among various counties which qualify to receive their proportionate shares of the County Solid Waste Management System Aid Fund moneys during the fiscal year, in accordance with the distribution formula set forth in subsection (b) of this section. The Treasurer of State shall monthly distribute moneys to the eligible counties as authorized in this section in the same manner as other county aid funds are distributed, and they shall be credited and used solely for the support and operation of the county solid waste management system.

History. Acts 1985, No. 986, §§ 1-4; 1985 (1st Ex. Sess.), No. 5, § 1; A.S.A. 1947, §§ 13-564 — 13-567.

Cross References. County Solid Waste Management System Aid Fund, § 8-6-301 et seq.

Publisher's Notes. Acts 1985, No. 986, as amended, is also codified as § 8-6-301 et seq.

19-5-1020. Department of Human Services Renovation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Department of Human Services Renovation Fund".

(b) The fund shall be used for constructing, acquiring, renovating, maintaining, repairing, and equipping facilities of the Department of Human Services and for paying disallowances by the federal government.

(c) The fund shall consist of:

(1) Federal reimbursement received by the department and deposited into the various fund accounts of the department;

(2)(A) General revenues transferred from the Division of Youth Services, the Division of Behavioral Health, and the Division of

Developmental Disabilities Services for the purposes of repairing, renovating, equipping, acquiring, and constructing department facilities with an annual maximum of five million dollars (\$5,000,000).

(B) The projects for which these transfers are authorized must be projects which were unanticipated during the preceding regular session of the General Assembly and must be projects which, if not carried out in the interim period between regular sessions of the General Assembly, would cause greater harm to the facilities, clients, or programs of the department than if carried out during the next regular session; and

(3) Other nongeneral revenue funds as may be available within the department that can be used for the purposes of the fund.

(d)(1) At the request of the Director of the Department of Human Services and upon certification of the availability of such funds, the Chief Fiscal Officer of the State shall initiate the necessary transfer documents to reflect the transfer on the books of record of the Treasurer of State, the Auditor of State, the Chief Fiscal Officer of the State, and the department.

(2) The director shall submit any transfer plan to and must receive approval of the plan from the Chief Fiscal Officer of the State, the Governor, and the Legislative Council prior to the effective date of the transfer.

(e) Provided, that any nongeneral revenue funding that may remain in the fund at the end of any fiscal year shall be carried over into the next fiscal year, and all obligated general revenue funding that may remain in the fund at the end of any fiscal year shall be carried over into the next fiscal year to satisfy such legal and contractual obligations that have been entered into prior to the end of the fiscal year.

(f) Determining the amount of funds appropriated to a state agency is the prerogative of the General Assembly and is usually accomplished by delineating specific line items and by identifying the appropriation and funding attached to that line item. The General Assembly has determined that the department could be operated more efficiently if some flexibility is given to that agency. That flexibility is being accomplished by providing transfer authority in subsection (d) of this section, and since the General Assembly has granted the agency broad powers under the transfer authority concept, it is both necessary and appropriate that the General Assembly maintain oversight of the utilization of the transfer authority by requiring prior approval of the Legislative Council in the utilization of this transfer authority. Therefore, the requirement of approval by the Legislative Council is not a severable part of this section. If the requirement of approval by the Legislative Council is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

History. Acts 1985, No. 719, § 1; A.S.A. 1947, § 13-562; Acts 1995, No. 1198, § 104; 1997, No. 1360, § 64; 1999, No. 1537, § 80.

A.C.R.C. Notes. Acts 2016, No. 268, § 16, provided: "HUMAN SERVICES RENOVATION FUND. Department of Human Services Renovation Fund.

"(a) There is established on the books of the Treasurer of State, Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the Department of Human Services Renovation Fund.

"(b) This fund shall be used for constructing, acquiring, renovating, maintaining, repairing, and equipping facilities of the Department of Human Services and for paying disallowances by the federal government.

"(c) The fund shall consist of:

"(1) Federal reimbursement received by the Department of Human Services and deposited in the various fund accounts of the department; and

"(2) General revenues transferred from the Division of Youth Services, the Division of Behavioral Health, and the Division of Developmental Disabilities Services for the purposes of repairing, renovating, equipping, acquiring and constructing Department of Human Services facilities with an annual maximum of five million dollars (\$5,000,000). The projects for which these transfers are authorized must be projects which were unanticipated during the preceding regular session of the Arkansas General Assembly and must be projects which, if not carried out in the interim period between regular sessions of the Arkansas General Assembly would cause greater harm to the facilities, clients or programs of the Department of Human Services than to wait until the next regular session.

"(3) Other non-general revenue funds as may be available within the Department of Human Services that can be used for the purposes of this fund.

"(d)(1) At the request of the Director of the Department of Human Services, and upon certification of the availability of such funds, the Chief Fiscal Officer of the State shall initiate the necessary transfer documents to reflect the transfer on the books of record of the Treasurer of State, the Auditor of State, the Chief Fiscal Of-

ficer of the State, and the Department of Human Services.

"(2) The Director of the Department of Human Services shall submit any transfer plan to and must receive approval of the plan from the Chief Fiscal Officer of the State, the Governor and the Arkansas Legislative Council prior to the effective date of the transfer.

"(e) Provided, that any non-general revenue funding that may remain in the fund at the end of any fiscal year shall be carried over into the next fiscal year and all obligated general revenue funding that may remain in the fund at the end of any fiscal year shall be carried over into the next fiscal year to satisfy such legal and contractual obligations that have been entered into prior to the end of the fiscal year.

"(f) Determining the amount of funds appropriated to a state agency is the prerogative of the General Assembly and is usually accomplished by delineating specific line items and by identifying the appropriation and funding attached to that line item. The General Assembly has determined that the Department of Human Services could be operated more efficiently if some flexibility is given to that agency. That flexibility is being accomplished by providing transfer authority in subsection (d) of this section, and since the General Assembly has granted the agency broad powers under the transfer authority concept, it is both necessary and appropriate that the General Assembly maintain oversight of the utilization of the transfer authority by requiring prior approval of the Legislative Council in the utilization of this transfer authority. Therefore, the requirement of approval by the Legislative Council is not a severable part of this section. If the requirement of approval by the Legislative Council is ruled unconstitutional by a court of competent jurisdiction, this entire section is void.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

19-5-1021. White River Navigation Fund.

(a) There is established in the State Treasury a fund to be known as the "White River Navigation Fund", into which shall be deposited and allocated such moneys as may be provided therefor by the General Assembly.

(b) These moneys shall be used by the Arkansas Waterways Commission in making available the state funds that may be required by the United States Congress in connection with the White River Navigation Improvement Project, in the event the United States Congress shall authorize the project, and shall provide funds to the United States Army Corps of Engineers for the project, conditioned upon the State of Arkansas providing financial assistance in connection with defraying a portion of the cost of the project.

History. Acts 1985, No. 219, § 2.

19-5-1022. Helena Harbor Port Project Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Helena Harbor Port Project Fund".

(b) The fund shall consist of such moneys as may be provided by the General Assembly to be used by the Arkansas Waterways Commission in making available state funds that may be required by the United States Congress in connection with the Helena Harbor Port Project, in the event the United States Congress shall authorize the project and shall provide funds to the United States Army Corps of Engineers therefor, conditioned upon the State of Arkansas providing financial assistance in connection with defraying a portion of the cost of the project.

History. Acts 1985, No. 913, § 2; 1987, No. 928, § 2.

19-5-1023. Special account for youth services centers.

All funds received by the youth services centers from tie-in fees charged persons who connect with the water lines installed under the provisions of Acts 1961 (1st Ex. Sess.), No. 9, shall be deposited into the State Treasury to the credit of a special account to be used for future construction, repairs, and improvements at the youth services centers.

History. Acts 1961 (1st Ex. Sess.), No. 9, § 3; A.S.A. 1947, § 46-385.

19-5-1024. Public Service Commission Tax Division Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Public Service Commission Tax Division Fund".

(b) The Public Service Commission Tax Division Fund shall be used for the maintenance, operations, and improvement of the Tax Division of the Arkansas Public Service Commission in carrying out its functions, powers, and duties as set out by law and by rule and regulation not inconsistent with law.

(c) The Public Service Commission Tax Division Fund shall consist of:

(1) The proportion due the Tax Division of the Arkansas Public Service Commission of those ad valorem taxes levied on rolling stock as set out in §§ 26-26-1614 — 26-26-1616, as prescribed in § 19-5-906;

(2) Moneys transferred from the Public Service Commission Fund in such amount as provided by this section in order to support those activities of the Tax Division of the Arkansas Public Service Commission that relate to the assessment and levying of taxes on utility property; and

(3) Moneys transferred from the Miscellaneous Agencies Fund Account in an amount that shall not exceed the difference between the total appropriation provided by the General Assembly for the Tax Division of the Arkansas Public Service Commission and the aggregate total of:

(A) The prior year remaining balance in the Public Service Commission Tax Division Fund; and

(B) The transfer provided from the Public Service Commission Fund.

(d) On July 1 of each fiscal year, the amount of the transfer from the Public Service Commission Fund to the Public Service Commission Tax Division Fund shall be in an amount which is equal to sixty-five percent (65%) of the difference between the total appropriation provided by the General Assembly for personal services and operating expenses of the Tax Division of the Arkansas Public Service Commission for the current fiscal year and the balance remaining in the Public Service Commission Tax Division Fund on the immediately preceding June 30.

History. Acts 1985, No. 352, §§ 1, 2; A.S.A. 1947, §§ 13-531.1, 13-531.2; Acts 2009, No. 251, § 16.

19-5-1025. Department of Human Services Consolidated Cost Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Department of Human Services Consolidated Cost Revolving Fund”.

(b) The Treasurer of State is authorized to establish a revolving fund for the Office of Finance and Administration of the Department of Human Services, for the purposes of providing a system to charge consolidated costs for such items as postage, vehicle maintenance, vehicle insurance, vehicle license and title fees, tires and tubes, fuel, credit card purchases, office supplies, duplication supplies, micrographic supplies, equipment acquisition, equipment maintenance and repair, sales and use taxes, and various other licenses and permits. These items will be purchased by the Office of Finance and Administration through the use of the revolving fund and charged to each

division and office as that division or office uses them. This will allow for the expenditure to be appropriately charged to the benefiting program.

(c) The replenishment of the revolving fund will consist of such funds as budgeted by the division and offices for these items of cost which could be general revenue, special revenue, federal funds, cash funds, or any other funds under the authority of the divisions and offices.

(d) Said account shall be replenished as needed but not less than six (6) times per fiscal year. Said account shall be established and maintained in accordance with procedures established by the Chief Fiscal Officer of the State.

History. Acts 1991, No. 1135, § 9; 1025 which had previously been repealed by Acts 1987, No. 928, § 6; the 1991 act has been treated as an enactment.

A.C.R.C. Notes. Acts 1991, No. 1135, § 9, purported to amend former § 19-5-

19-5-1026. Arkansas Adult Probation Commission Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Adult Probation Commission Fund".

(b) The fund shall consist of gifts, grants, and such general revenues as may be made available by the General Assembly, there to be used for the maintenance, operation, and improvement of the Board of Corrections.

History. Acts 1987, No. 928, § 3.

19-5-1027. Environmental Education Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Environmental Education Fund".

(b) The Environmental Education Fund shall consist of that portion of moneys transferred, not to exceed two hundred seventy-five thousand dollars (\$275,000) per fiscal year, from the Hazardous Substance Remedial Action Trust Fund as set out in § 8-7-509, there to be used by the Arkansas Department of Environmental Quality to provide environmental educational materials and training.

History. Acts 1987, No. 928, § 3; 1993, No. 1073, § 14; 1995, No. 1296, § 73; 1999, No. 1164, § 165.

19-5-1028. Abandoned Mine Reclamation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Abandoned Mine Reclamation Fund".

(b) The fund shall consist of moneys received through a grant from the United States Secretary of the Interior pursuant to the State

Abandoned Mine Reclamation Program, there to be used by the Arkansas Department of Environmental Quality for that program.

History. Acts 1987, No. 928, § 3; 1999, No. 1164, § 166.

Cross References. Definitions, § 15-58-104.

19-5-1029. Surface Coal Mining Operation Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Surface Coal Mining Operation Fund".

(b) The fund shall consist of application and permit fees for surface coal mining, there to be used by the Arkansas Department of Environmental Quality only for the administration and enforcement of the Arkansas Surface Coal Mining and Reclamation Act of 1979, § 15-58-101 et seq., and as the state's matching percentage share for any grants available to the state for the administration and enforcement of the state program as defined in § 15-58-104.

History. Acts 1987, No. 928, § 3; 1999, No. 1164, § 167; 2009, No. 251, § 17.

Coal Mining Operation Fund, § 15-58-508.

Cross References. Fees — Surface

19-5-1030. Lead-Based Paint-Hazard Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Lead-Based Paint-Hazard Fund".

(b) The Lead-Based Paint-Hazard Fund shall consist of all moneys remaining in the Lead-Based Paint-Hazard Fund as of July 1, 2011, all moneys recovered under the Arkansas Lead-Based Paint-Hazard Act of 2011, § 20-27-2501 et seq., and any other moneys received by the state as a gift or donation to the Lead-Based Paint-Hazard Fund to be used for the lead-based program as administered by the Department of Health as set out in the Arkansas Lead-Based Paint-Hazard Act of 2011, § 20-27-2501 et seq.

History. Acts 1999, No. 1463, § 21; 2011, No. 1011, § 5.

A.C.R.C. Notes. Acts 2011, No. 1011, § 1, provided: "TRANSFER OF FUND.

"(a) The Lead-Based Paint-Hazard Fund established by Act 309 of 1997, concerning its powers, duties, functions, assets, records, properties, funds, and appropriations are transferred by a Type 2 transfer as provided in § 25-2-105 from the Arkansas Department of Environmental Quality to the Department of Health.

"(b) For the purposes of this act, the Department of Health shall be considered

a principal department established by Act 38 of 1971."

The 2011 amendment by Act 1011 added language to subsection (b) without underlining the language to indicate that it was new.

Publisher's Notes. Former § 19-5-1030, concerning the Mining Reclamation Trust Fund, was repealed by Acts 1997, No. 1248, § 27. This former section was derived from Acts 1987, No. 928, § 3; 1995, No. 194, § 1; 1995, No. 278, § 1.

For present law concerning the Mining Reclamation Trust Fund, see § 19-5-992.

Amendments. The 2011 amendment rewrote (b).

19-5-1031. Solid Waste Performance Bond Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Solid Waste Performance Bond Fund”.

(b) The fund shall consist of all forfeitures collected under the Arkansas Solid Waste Management Act, § 8-6-201 et seq., there to be used only to accomplish remedial action, including closure of lands covered by performance bonds forfeited under the Arkansas Solid Waste Management Act, § 8-6-201 et seq.

History. Acts 1987, No. 928, § 3.

Cross References. Solid Waste Performance Bond Fund, § 8-6-1604.

19-5-1032. Future Operations Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Future Operations Reserve Fund”.

(b) The Future Operations Reserve Fund shall consist of such general revenues as may be provided by the Revenue Stabilization Law, § 19-5-101 et seq., and such other funds provided by law.

(c) The Chief Fiscal Officer of the State shall transfer the balance of funds in the Future Operations Reserve Fund at the end of each month to the General Improvement Fund, there to be used as provided by law.

History. Acts 1987, No. 928, § 3.

19-5-1033. [Repealed.]

Publisher’s Notes. This section, concerning the Juvenile Detention Facilities Capital Grant Fund, was repealed by Acts	2007, No. 1201, § 22 and No. 1032, § 22. The section was derived from Acts 1989 (3rd Ex. Sess.), No. 77, § 1.
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19-5-1034. Juvenile Detention Facilities Operating Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Juvenile Detention Facilities Operating Fund”.

(b) The Juvenile Detention Facilities Operating Fund shall consist of moneys transferred from the Youth Services Fund Account of the Department of Human Services Fund.

History. Acts 1989 (3rd Ex. Sess.), No. 77, § 2; 2001, No. 1531, § 13.

19-5-1035. [Repealed.]

Publisher's Notes. This section, concerning the Juvenile Detention Facilities Revolving Loan Fund, was repealed by

Acts 2007, No. 1234, § 14. The section was derived from Acts 1989 (3rd Ex. Sess.), No. 77, § 4.

19-5-1036. Research Development Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Research Development Fund".

(b) The Research Development Fund shall consist of funds transferred from the Higher Education Building Maintenance Fund and any other moneys provided by the General Assembly, there to be used for the administration and operations of the Arkansas Research Development Program of the Department of Higher Education, as set out in the Arkansas Research Development Act, § 6-61-801 et seq.

History. Acts 1991, No. 1135, § 11.

A.C.R.C. Notes. Acts 2016, No. 236, § 22, provided: "BUILDING MAINTENANCE FUND. After the sum of \$13,200,000 has been deposited into the Higher Education Building Maintenance

Fund, any additional deposits are to be transferred to the Research Development Fund there to be used as provided by law.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

19-5-1037. [Repealed.]

Publisher's Notes. This section, concerning the Motion Picture Office Fund, was repealed by Acts 2007, No. 1201, § 23

and No. 1032, § 23. The section was derived from Acts 1991, No. 1135, § 11.

19-5-1038. Revenue Local Tax Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Revenue Local Tax Revolving Fund".

(b) The fund shall consist of income taxes or any taxes not otherwise prohibited by law levied by counties or municipalities and for which the collection and administration of such taxes are performed by the state, as authorized in § 26-73-105, there to be transmitted at least quarterly in each state fiscal year to the local government levying the tax, all as set out in §§ 26-73-101 — 26-73-109.

History. Acts 1991, No. 1135, § 11.

19-5-1039. Rural Health Services Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Rural Health Services Revolving Fund".

(b) The Rural Health Services Revolving Fund shall consist of funds transferred from the General Improvement Fund or its successor or any

other funds made available by the General Assembly, there to be used to provide matching funds, on a fifty-fifty (50:50) cash basis up to a maximum of two hundred thousand dollars (\$200,000) per applicant, for assisting in the stabilizing of necessary medical services provided by county, local, commercial, or nonprofit operations, all as administered by the Department of Health as set out in the Rural Health Services Revolving Fund Act, § 20-12-401 et seq.

History. Acts 1991, No. 1135, § 11.

19-5-1040. Rural Medical Clinic Revolving Loan Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Rural Medical Clinic Revolving Loan Fund”.

(b) The fund shall consist of moneys provided by law, there to be used solely and exclusively for the making of loans by the State Board of Finance, upon application therefor, for the construction and equipping of rural medical clinics in rural areas of this state, as defined in § 20-12-202.

History. Acts 1991, No. 1135, § 11.

19-5-1041. City-County Tourist Facilities Aid Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “City-County Tourist Facilities Aid Fund”.

(b) The City-County Tourist Facilities Aid Fund shall consist of moneys deducted from the General Revenue Fund Account of the State Apportionment Fund in such amounts necessary to meet the quarterly payments to cities and counties that are parties to an agreement with the state, entered into pursuant to §§ 14-171-204 — 14-171-209 [repealed] and 14-171-210, there to be administered by the State Board of Finance and disbursed by the Treasurer of State as set out in the City-County Tourist Meeting and Entertainment Facilities Assistance Law, § 14-171-201 et seq.

History. Acts 1991, No. 1135, § 11.

19-5-1042. Arkansas Water Resources Cost Share Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Water Resources Cost Share Revolving Fund”.

(b)(1) The fund shall consist of funds appropriated or otherwise secured for the purposes of cost sharing with the federal government in local water resources development projects and loan repayments to the fund, there to be used to provide loans or grants to local governments

for the purposes as established in the Arkansas Water Resources Cost Share Finance Act, § 15-22-801 et seq.

(2) The fund may also be used to allow up to twenty percent (20%) of the total cost of a project as administrative costs.

History. Acts 1991, No. 1135, § 11; 2001, No. 1646, § 24.

19-5-1043. Drug Abuse Prevention and Treatment Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Drug Abuse Prevention and Treatment Fund”.

(b) The Drug Abuse Prevention and Treatment Fund shall consist of:

(1) Those moneys transferred or deposited from the State Administration of Justice Fund;

(2) Such general revenue as transferred from the Behavioral Health Services Fund Account;

(3) Federal reimbursement received on account of eligible expenditures; and

(4) Other funds as may be provided by law.

History. Acts 1991, No. 1135, § 19; 1997, No. 1248, § 21; 2005, No. 2115, § 32; 2011, No. 1095, § 7; 2011, No. 1115, § 7.

by identical acts Nos. 1095 and 1115 substituted “Behavioral Health Services Fund Account” for “Mental Health Services Fund Account” in (b)(2).

Amendments. The 2011 amendment

19-5-1044. Law Enforcement and Prosecutor Drug Enforcement Training Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Law Enforcement and Prosecutor Drug Enforcement Training Fund”.

(b) The Law Enforcement and Prosecutor Drug Enforcement Training Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

History. Acts 1991, No. 1135, § 19; 1997, No. 1248, § 22.

19-5-1045. County Jail Reimbursement Fund.

(a) The County Jail Reimbursement Fund is created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State and shall consist of those general revenues or general improvement funds that may be provided by law.

(b) The fund shall be used by the Department of Correction for reimbursing counties housing prisoners sentenced to the Department of Correction.

(c) The fund shall be used by the Department of Community Correction for reimbursing counties that are housing prisoners:

- (1) Sentenced to the Department of Community Correction;
- (2) Placed on probation if the probation is accompanied by incarceration in the Department of Community Correction; or
- (3) Confined in a county jail under any prerelease program or sanction imposed in response to a violation of a supervised condition.

History. Acts 1991, No. 644, § 2; 2003, No. 370, § 3; 2003 (2nd Ex. Sess.), No. 16, § 2; 2013, No. 1282, § 2.

A.C.R.C. Notes. Acts 2016, No. 266, § 23, provided: “COUNTY JAIL REIMBURSEMENT FUND YEAR-END FUND BALANCE CARRY FORWARD. Notwithstanding any law pertaining to the transfer of year-end fund balances or any law to the contrary, any funds which remain in the County Jail Reimbursement Fund at the end of a fiscal year shall remain in the County Jail Reimbursement Fund and made available to fund appropriations authorized by law payable from the County Jail Reimbursement Fund for the following fiscal year.

“Any carry forward of unexpended balance of funding as authorized herein, may be carried forward under the following conditions:

“(1) Prior to June 30, 2017 the Agency shall by written statement set forth its reason(s) for the need to carry forward said funding to the Department of Finance and Administration Office of Budget;

“(2) The Department of Finance and Administration Office of Budget shall report to the Arkansas Legislative Council all amounts carried forward from the first fiscal year to the second fiscal year by the September Arkansas Legislative Council or Joint Budget Committee meeting which report shall include the name of the

Agency, Board, Commission or Institution and the amount of the funding carried forward from the first fiscal year to the second fiscal year, the program name or line item, the funding source of that appropriation and a copy of the written request set forth in (1) above;

“(3) Each Agency, Board, Commission or Institution shall provide a written report to the Arkansas Legislative Council or Joint Budget Committee containing all information set forth in item (2) above, along with a written statement as to the current status of the project, contract, purpose etc. for which the carry forward was originally requested no later than thirty (30) days prior to the time the Agency, Board, Commission or Institution presents its budget request to the Arkansas Legislative Council/Joint Budget Committee; and

“(4) Thereupon, the Department of Finance and Administration shall include all information obtained in item (3) above in the budget manuals and/or a statement of non-compliance by the Agency, Board, Commission or Institution.

“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

Amendments. The 2013 amendment inserted “that are” preceding “housing prisoners” in the introductory language of (c); added subdivision designations in (c); and added (c)(3).

RESEARCH REFERENCES

Ark. L. Rev. Mason L. Boling, Legislative Note: That Was the Easy Part: The Development of Arkansas’s Public Safety

Improvement Act of 2011, and Why the Biggest Obstacle to Prison Reform Remains Intact, 66 Ark. L. Rev. 1109 (2013).

19-5-1046. Building Authority Division Maintenance Fund.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Building Authority Division Maintenance Fund”.

(2) The fund shall be used for the maintenance, operation, and improvement of lands, buildings, and facilities that may be acquired by the Building Authority Division of the Department of Finance and Administration.

(b)(1) The fund shall consist of all moneys received in connection with the leasing, management, and operation of building facilities and lands belonging to or managed by the division.

(2) The moneys received by the division are declared to be nonrevenue receipts.

History. Acts 1987, No. 928, § 3; 1991, No. 786, § 31; 2005, No. 2282, § 7; 2005, No. 2316, § 7; 2015 (1st Ex. Sess.), No. 7, § 15; 2015 (1st Ex. Sess.), No. 8, § 15.

A.C.R.C. Notes. Acts 2003, No. 250, § 4, provided: "The Arkansas State Building Services Maintenance Fund, as established in Arkansas Code § 19-5-1406, shall be known as the Arkansas Building Authority Maintenance Fund."

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 1, provided: "Transfer of the Arkansas Building Authority to the Department of Finance and Administration.

"(a)(1) The Arkansas Building Authority is transferred to the Department of Finance and Administration by a type 2 transfer under § 25-2-105.

"(2) For the purposes of this act, the Department of Finance and Administration shall be considered a principal department established by Acts 1971, No. 38.

"(b) All authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Department of Finance and Administration, except as specified by this act.

"(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates, regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Director of the Department of Finance and Administration.

"(d) The members of the Arkansas Building Authority Council, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the council except as specified in this act.

"(e) The Arkansas Code Revision Commission shall make appropriate name changes in the Arkansas Code to implement this act."

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 152, provided: "(a) Any funds authorized by the Ninetieth General Assembly from the Arkansas Building Authority Maintenance Fund may be deemed payable from the Building Authority Division Maintenance Fund.

"(b) Any funds authorized by the Ninetieth General Assembly from the Arkansas Building Authority Real Estate Fund may be deemed payable from the Building Authority Division Real Estate Fund."

Publisher's Notes. Concerning the effect of Acts 1991, No. 786 on the acts passed at the Regular Session of the 78th General Assembly, see the Publishers Note under § 19-5-1006.

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted "Building Authority Division Maintenance Fund" for "Arkansas Building Authority Maintenance Fund" in the section heading and in (a)(1); substituted "Building Authority Division of the Department of Finance and Administration" for "Arkansas Building Authority" in (a)(2); and substituted "division" for "authority" in (b)(1) and (b)(2).

19-5-1047. Arkansas Medicaid Rebate Program Revolving Fund — Arkansas Medicaid Rebate Program Revolving Fund Act of 1991 — Definition.

(a) This section shall be known and may be cited as the "Arkansas Medicaid Rebate Program Revolving Fund Act of 1991".

(b) As used in this section, the term “drug manufacturer” means any person, partnership, corporation, or other institution or entity which is engaged in the production, preparation, propagation, compounding, conversion, or processing of drugs, either directly or indirectly by extraction from the substance of natural origin, or independently by means of chemical synthesis, or by a combination of extraction and chemical synthesis, or in the packaging, repackaging, labeling, relabeling, and distribution of drugs.

(c) There is established a fund to be known as the “Arkansas Medicaid Rebate Program Revolving Fund” which is created on the books of the Treasurer of State. The fund shall be administered by the Division of Medical Services of the Department of Human Services.

(d)(1) The Department of Human Services is authorized to receive moneys in the form of rebates from drug manufacturers as established by contract or pursuant to the provisions of the Omnibus Budget Reconciliation Act of 1990, Pub. L. No. 101-508.

(2) Any moneys accruing to the department through these rebates shall be deposited into the State Treasury as nonrevenue receipts to be credited to the fund and transferred by the Director of the Department of Human Services to the Department of Human Services Medicaid Paying Accounts Account to be used solely for paying pharmacy claims in the Arkansas Medicaid Drug Rebate Program.

(3) Any general revenues that accrue as a result of the receipt of the Medicaid rebate shall be transferred to the Department of Human Services Grants Fund Account.

History. Acts 1991, No. 1023, §§ 1-4; 1993, No. 289, § 1.

U.S. Code. The Omnibus Budget Rec-

onciliation Act of 1990, referred to in this section, is codified throughout the U.S. Code.

19-5-1048. [Repealed.]

Publisher’s Notes. This section, concerning the Quality Management State Agency Training Fund, was repealed by

Acts 2009, No. 251, § 18. The section was derived from Acts 1991, No. 1166, § 6.

19-5-1049. [Repealed.]

Publisher’s Notes. This section, concerning the Industry and Aerospace Development Fund, was repealed by Acts

2007, No. 1201, § 24 and No. 1032, § 24. The section was derived from Acts 1992 (1st Ex. Sess.), No. 21, § 2; 1995, No. 1163, § 30; 1997, No. 540, § 42.

19-5-1050. Child Welfare Compliance and Oversight Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Child Welfare Compliance and Oversight Fund”.

(b) The fund shall consist of those funds as provided in Acts 1992 (1st Ex. Sess.), No. 23, and any other provided by law, there to be used by the

Child Welfare Compliance and Oversight Committee [abolished] to assure compliance with child welfare restructuring provisions.

History. Acts 1992 (1st Ex. Sess.), No. 23, § 3.

Publisher's Notes. The Child Welfare Compliance and Oversight Committee, re-

ferred to in (b), was abolished. The Senate Interim Committee on Children and Youth reports on compliance.

19-5-1051. Parks and Tourism Outdoor Recreation Grants Fund.

(a) There is created and established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Parks and Tourism Outdoor Recreation Grants Fund".

(b) The fund shall consist of ten percent (10%) of those special revenues as specified in § 19-6-301(145), there to be used by the Department of Parks and Tourism for making grants for outdoor recreational purposes to cities and counties of this state in accordance with the Statewide Comprehensive Outdoor Recreation Plan as set out in § 15-12-103.

History. Acts 1993, No. 728, § 41.

19-5-1052. Justice Building Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Justice Building Fund".

(b) The Justice Building Fund shall consist of all moneys transferred or deposited from the State Administration of Justice Fund, there to be used exclusively by the Building Authority Division of the Department of Finance and Administration for the maintenance of the Arkansas Justice Building.

History. Acts 1993, No. 1223, § 11; 1997, No. 1248, § 23; 2007, No. 186, § 4; 2015 (1st Ex. Sess.), No. 7, § 16; 2015 (1st Ex. Sess.), No. 8, § 16.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 1, provided: "Transfer of the Arkansas Building Authority to the Department of Finance and Administration."

"(a)(1) The Arkansas Building Authority is transferred to the Department of Finance and Administration by a type 2 transfer under § 25-2-105.

"(2) For the purposes of this act, the Department of Finance and Administration shall be considered a principal department established by Acts 1971, No. 38.

"(b) All authority, powers, duties, func-

tions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Department of Finance and Administration, except as specified by this act.

"(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates, regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Director of the Department of Finance and Administration.

"(d) The members of the Arkansas Building Authority Council, and their successors, shall continue to be selected in the manner and serve for the terms pro-

vided by the statutes applicable to the council except as specified in this act.

“(e) The Arkansas Code Revision Commission shall make appropriate name changes in the Arkansas Code to implement this act.”

Amendments. The 2015 amendment

by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, in (b), substituted “The Justice Building Fund” for “The fund”, “Building Authority Division of the Department of Finance and Administration” for “Arkansas Building Authority”, and “Arkansas Justice Building” for “Justice Building”.

19-5-1053. Trial Expense Assistance Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Trial Expense Assistance Fund”.

(b) The Trial Expense Assistance Fund shall consist of moneys transferred to it from the Miscellaneous Revolving Fund, there to be paid for reimbursement of costs incurred in certain trials as set out in § 16-92-109.

History. Acts 1993, No. 1073, § 15.

19-5-1054. Cities in School Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Cities in School Fund”.

(b) The Cities in School Fund shall consist of those moneys transferred from the General Revenue Fund Account of the State Apportionment Fund, there to be used for providing grants to community-based pilot programs directed toward solving problems of children and their families as set out in Acts 1992 (1st Ex. Sess.), No. 1, §§ 7 and 8.

History. Acts 1993, No. 1073, § 15.

Publisher's Notes. Acts 1992 (1st Ex. Sess.), No. 1, §§ 7 and 8 provided: “SECTION 7. There is hereby created and established on the books of the State Auditor, State Treasurer and Chief Fiscal Officer of the State a fund to be known as the Cities in School Fund, which shall consist of those funds as may be provided by law. Such funds shall be distributed to community-based pilot programs as grants not to exceed twenty five thousand dollars each, to partially defray the cost of employing a coordinator who will be responsible for the coordination of existing state, federal and local programs that are directed toward solving problems of children and their families. The Director of the Department of Human Services, the State Board of Health and its designee, the State Board of Education and its designee and appropriate local officials shall cooperate and coordinate their efforts, including the reassigning of its employees

and the redirection of funds, to assist the efforts of the community-based pilot programs directed toward solving problems of children and their families and each shall designate one of their employees located in the grantee's location as being the person responsible for liaison between their employer and the coordinator. The Department of Finance and Administration shall promulgate the appropriate regulations required to implement the Cities and School grant program by May 1, 1992 and shall award all grants on or before July 15, 1992. Such regulations shall include a requirement that the grantee shall submit performance goals that are acceptable to the Department of Finance and Administration and shall propose a system to allow the Department of Finance and Administration to measure the progress of the grantee towards meeting those goals.

“SECTION 8. Upon certification by the Chief Fiscal Officer, from time-to-time to

the State Treasurer, the State Treasurer shall transfer such certified amounts, not to exceed in total, the sum of three hundred thousand dollars (\$300,000) during the 1991-93 biennium, from the General Revenue Fund Account of the State Appor-

tionment Fund to the Cities in School Fund for the purpose of providing grants not to exceed twenty five thousand dollars each, to community-based pilot programs directed toward solving problems of children and their families."

19-5-1055. Department of Information Systems Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Department of Information Systems Revolving Fund".

(b)(1) The fund shall consist of nonrevenue receipts derived from services provided to various agencies of the federal, state, city, and county governments, and any other moneys which may be provided by law.

(2) The fund shall be used for the maintenance, operation, and improvement of the Department of Information Systems as set out in the Arkansas Information Systems Act of 1997, § 25-4-101 et seq.

History. Acts 1993, No. 1073, § 15; 1999, No. 1463, § 22; 2003 (1st Ex. Sess.), No. 55, § 21.

19-5-1056. Information Technology Reserve Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Information Technology Reserve Fund".

(b)(1) The Information Technology Reserve Fund shall consist of those funds transferred from the Department of Information Systems Revolving Fund in an amount up to the authorized reserve for equipment acquisition as certified by the Chief Fiscal Officer of the State within thirty (30) days following the closing of each fiscal year, any loans which may be received from the Budget Stabilization Trust Fund, and any other moneys which may be provided by law.

(2) The Information Technology Reserve Fund shall be used exclusively for major equipment acquisitions or improvements as set out in § 25-4-122.

History. Acts 1993, No. 1073, § 15; 1999, No. 1463, § 23.

Cross References. Budget procedures, § 25-4-119.

19-5-1057. [Repealed.]

Publisher's Notes. This section concerning the Child Support Enforcement Fund was repealed by Acts 2001, No.

1646, § 13. The section was derived from Acts 1993, No. 957, § 3.

19-5-1058. [Repealed.]

Publisher's Notes. This section concerning the Delta Service Corps Scholarship Revolving Fund was repealed by Acts 2007, No. 1201, § 25 and No. 1032, § 25. The section was derived from Acts 1993, No. 1239, § 119.

19-5-1059. Technology Equipment Revolving Loan Fund.

(a) There is established a cash fund, as defined by § 19-4-801, to be known as the "Technology Equipment Revolving Loan Fund".

(b) The funds for the Technology Equipment Revolving Loan Fund shall consist of all moneys appropriated for the purpose of the fund, all moneys transferred to the fund pursuant to law, all moneys required by the provisions of this section or any other law to be paid into or credited to the fund, all moneys, including interest, paid by borrowers to the fund in repayment of loans made from the fund, and all moneys given to the fund by interested individuals or entities, and the Technology Equipment Revolving Loan Fund Committee shall be authorized to accept the moneys on behalf of the fund from any source, including federal and state grants.

(c) The purpose of the fund shall be to provide qualified individuals with disabilities and their family members with the financial opportunity to purchase or modify equipment, facilities, and related services used by one (1) or more persons with a disability to enhance independence, productivity, and full participation in the community. Expenditures from the fund may include, but are not limited to, communication devices, prostheses, wheelchairs, wheelchair car-lifts, ramps and roll-in showers and telecommunication devices for persons who are deaf or hearing impaired, and devices which allow persons who are blind or visually impaired to discern printed materials.

(d) Unexpended moneys contained in the fund at the end of the fiscal year shall be carried forward from year to year.

History. Acts 1993, No. 384, §§ 1-3, 5; 1997, No. 815, § 11. ment Revolving Loan Fund, § 20-79-301 et seq.

Cross References. Technology Equip-

19-5-1060. Major Industry Facilities Incentive Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Major Industry Facilities Incentive Fund".

(b) The Major Industry Facilities Incentive Fund shall consist of those moneys transferred from the General Revenue Fund Account of the State Apportionment Fund, there to be used for making payments to state agencies or political subdivisions as set out in the Major Industry Facilities Incentive Act, § 15-4-1801 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1061. [Repealed.]

Publisher's Notes. This section, concerning the Public Defender Fund, was repealed by Acts 2013, No. 1146, § 3. The

section was derived from Acts 1995, No. 1163, § 27.

19-5-1062. [Repealed.]

Publisher's Notes. This section, concerning the State Capitol Grounds Memorial Fund, was repealed by Acts 2001, No.

1646, § 14. The section was derived from Acts 1995, No. 1163, § 27.

19-5-1063. Emergency Medical Services Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Emergency Medical Services Revolving Fund".

(b) The fund shall consist of those funds which may be made available, there to be administered by the Department of Health as set out in § 20-13-101 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1064. Building Trades Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Building Trades Revolving Fund".

(b) The fund shall consist of all funds appropriated for the building trades program and from the sale of dwelling units constructed under the provisions of § 6-51-501 et seq., there to be used exclusively for making advances to technical institutes or comprehensive lifelong learning centers for the purchase of lots, building materials, supplies, and fixtures necessary to construct dwellings on such lots, as set out in § 6-51-501 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1065. [Repealed.]

Publisher's Notes. This section, concerning the Nursing Student Loan Revolving Fund, was repealed by Acts 2001, No.

1692, § 12. The section was derived from Acts 1995, No. 1163, § 27.

19-5-1066. Nursing Student Scholarship Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Nursing Student Scholarship Fund".

(b) The fund shall consist of funds appropriated for nursing student scholarships, and grants, contributions, or gratuities derived from federal means or private persons or corporations, there to be used for

providing scholarships or financial assistance to nursing students, as administered by the Graduate Nurse Educator Loan and Scholarship Board as set out in § 6-81-1201 et seq.

History. Acts 1995, No. 1163, § 27.

19-5-1067. Geology Map Resale Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Geology Map Resale Revolving Fund”.

(b) The fund shall consist of moneys received from the resale of publications of maps by the Arkansas Geological Survey, there to be used for personal services and operating expenses relating to the purchase of publications of maps for resale by the Arkansas Geological Survey, as authorized in Acts 1975, No. 80, § 6.

History. Acts 1995, No. 1163, § 27.

19-5-1068. County Road Construction and Maintenance Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “County Road Construction and Maintenance Revolving Fund”.

(b) The County Road Construction and Maintenance Revolving Fund shall consist of moneys transferred from the Budget Stabilization Trust Fund from time to time, not to exceed the amount as set out in § 27-72-317, there to be used for making advance transfers to the several county highway funds, state-aid road funds, federal-aid secondary road funds, and all other provisions of county road construction assistance as administered by the Chief Fiscal Officer of the State, as set out in §§ 27-72-301, 27-72-305, 27-72-312, 27-72-313, 27-72-315, and 27-72-317 — 27-72-319.

History. Acts 1995, No. 1163, § 27.

19-5-1069. [Repealed.]

Publisher’s Notes. This section, concerning the Arkansas Water Resources Cost Share Revolving Fund, was repealed by identical Acts 2015, Nos. 1144 and 1145, § 7. This section was derived from Acts 1995, No. 1163, § 27.

19-5-1070. Arkansas Agricultural Marketing Grants Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Agricultural Marketing Grants Fund”.

(b) The fund shall consist of such moneys as may be provided by law, there to be used exclusively for making payments of grants to eligible

Arkansas wineries with respect to the purchase of grapes, fruits, berries, or vegetables produced in this state and purchased for use in this state for the production of wine.

History. Acts 1995, No. 1163, § 27.

19-5-1071. Wastewater Licensing Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Wastewater Licensing Fund".

(b)(1) The fund shall consist of examination, license, and license renewal fees as set out in § 8-5-209.

(2) The fund shall be used only for the administration of § 8-5-201 et seq.

History. Acts 1999, No. 1463, § 24.

19-5-1072. [Repealed.]

Publisher's Notes. This section, concerning the Telecommunications and Information Technology Fund, was repealed by Acts 2009, No. 251, § 19. The section was derived from Acts 1995, No. 737, § 10.

19-5-1073. Higher Education Classified Employee Salary Adjustment Fund.

(a) The "Higher Education Classified Employee Salary Adjustment Fund" is created upon the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State.

(b) The Higher Education Classified Employee Salary Adjustment Fund shall consist of moneys transferred from the Merit Adjustment Fund, there to be used to provide the general revenue share of salary increases and resulting fringe benefit costs for classified employees of institutions of higher education and in such amounts as transferred to the various institutions of higher education general revenue funds.

History. Acts 1995, No. 1078, § 5; 1997, No. 1248, § 24.

19-5-1074. Information Network of Arkansas Fund.

All moneys received by the Information Network of Arkansas from gifts, donations, grants, or any other sources available by law shall be deposited into the State Treasury and credited to the Information Network of Arkansas Fund, which is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State until expended or otherwise exhausted pursuant to the Information Network of Arkansas Act, § 25-27-101 et seq.

History. Acts 1995, No. 1139, § 6.

19-5-1075. Small City Street Fund — Small City Street Fund Act — Findings — Definition.

(a) This section may be cited as the “Small City Street Fund Act”.

(b) The General Assembly finds that the majority of street and road improvement funds are made available to larger cities throughout the state. Small cities have to look to other sources to seek funds to improve city streets. In most instances, the cities are unsuccessful and roads remain unpaved, which hinders the cities’ ability to attract business and industry.

(c)(1) The term “small cities”, as used in this section, means all cities of the first class and cities of the second class and incorporated towns in Arkansas with populations of less than five thousand (5,000) persons according to the latest federal decennial census.

(2) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the “Small City Street Fund” to be composed of funds appropriated by the General Assembly to be made available to small cities throughout the state to be used to improve streets.

(3) The Small City Street Fund shall be administered by the Arkansas Development Finance Authority.

History. Acts 1995, No. 1145, §§ 1-3.

19-5-1076. Higher Education Tuition Adjustment Fund — Intent.

(a) The Higher Education Tuition Adjustment Fund is created upon the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State. The fund shall consist of such revenues allocated to it by law.

(b) It is the intent of the General Assembly that the fund ensures that bona fide Arkansas income taxpayers, and their dependents, who are residents of a bordering state in a contiguous county to the Arkansas state line, which is contiguous to a county where an institution of higher education is located receive the same higher education opportunities as all other said taxpayers.

(c)(1) In establishing this policy, it is the intent of the General Assembly that taxpayers should have affordable access to the state’s higher education institutions.

(2) Further, the Department of Higher Education will require each institution to track and report the number of qualifying students each year.

(3) A list of students who benefit from the out-of-state tuition waiver, including their Social Security number or their Arkansas taxpaying parents’ or guardians’ names and Social Security numbers, will be furnished by the Department of Higher Education to the Department of Finance and Administration for confirmation that they or their parents are employed in Arkansas at a wage in excess of five thousand five hundred dollars (\$5,500) per annum.

(4) Documentation should be either an official W-2 form from an Arkansas employer reflecting wages of at least five thousand five hundred dollars (\$5,500) in the tax year prior to enrollment in college or official employer verification of a current year salary minimum of at least five thousand five hundred dollars (\$5,500), which the college will keep on file for enrollment audit purposes.

(d)(1) The Director of the Department of Higher Education shall determine the difference between the amount of tuition revenue which would have been generated by charging the Arkansas Higher Education Coordinating Board-approved out-of-state tuition rate to said students as compared to approved in-state or out-of-district rates.

(2) Upon such determination, the Director of the Department of Higher Education shall certify to the Chief Fiscal Officer of the State and the Treasurer of State such amounts as are required to be transferred from the Higher Education Tuition Adjustment Fund.

(3) Upon receiving such certification, the Chief Fiscal Officer of the State and the Treasurer of State shall cause to be transferred the necessary funds and appropriation to the fund account of the institution receiving such certification from the Director of the Department of Higher Education.

History. Acts 1995, No. 1185, § 34.

19-5-1077. Administrative Services — Client Specific Emergency Services Revolving Fund Paying Account.

(a) The Office of Finance and Administration of the Department of Human Services is authorized to establish and maintain as a cash fund account the Client Specific Emergency Services Revolving Fund Paying Account consisting of federal grants, aids, cash donations, reimbursements, and state general revenue, not to exceed a daily balance of ten thousand dollars (\$10,000), for delivery of immediate care, short-term, or emergency services to eligible clients.

(b) The account shall be established and maintained in accordance with procedures established by the Chief Fiscal Officer of the State for cash funds and shall be administered under the direction of the Director of the Department of Human Services.

History. Acts 1985, No. 772, § 9; 1995, No. 1198, § 64; 1997, No. 1360, § 66.

Publisher's Notes. Acts 1995, No. 1198, § 64 is also codified as § 20-76-211.

19-5-1078. EMS Enhancement Revolving Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "EMS Enhancement Revolving Fund".

(2) The EMS Enhancement Revolving Fund shall consist of such revenue as may be provided by law.

(b) Any funds remaining in the EMS Enhancement Revolving Fund at the end of the fiscal year shall be made available for distribution as follows:

(1) Fifty percent (50%) of the funds shall be available for distribution to the eligible state-licensed emergency medical services through a grant program managed by the Division of Emergency Medical Services of the Department of Health pursuant to § 20-13-103;

(2) Ten percent (10%) of the funds shall be authorized for use by the division for administering the grant program prescribed in § 20-13-103, as well as for training, education, equipment, and supplies as needed to maintain staff proficiency in emergency medical services and testing support;

(3)(A) Five percent (5%) of the funds shall be authorized for the purposes of upgrading or instituting educational training sites and the increased availability of emergency medical services training programs.

(B) The training sites must meet the certification standards of the division;

(4)(A) Ten percent (10%) of the funds shall be authorized for the purpose of instituting special projects managed by the division that are directed toward the improvement of emergency medical services and the presentation of specialized training programs.

(B) Such programs or projects shall meet the standards set forth in the United States Department of Transportation's National Standard Curriculum of 1998 for Emergency Medical Technician training and approved by the division;

(5) Twenty percent (20%) of the funds shall be authorized for the purpose of instituting and maintaining a trauma system and trauma registry; and

(6) Five percent (5%) of the funds shall be authorized for use by the division for:

(A) Maintaining quality emergency medical services; and

(B) Ensuring public safety and proper medical care by inspecting and licensing ambulance services and registering emergency medical services vehicles.

History. Acts 1995, No. 1271, § 1.

19-5-1079. [Repealed.]

Publisher's Notes. This section, concerning the Arkansas Code Revision Fund, was repealed by Acts 2001, No. 1308, § 7. The section was derived from Acts 1997, No. 1248, § 25.

19-5-1080. Highway Safety Special Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Highway Safety Special Fund".

(b)(1) The Highway Safety Special Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

(2) The Highway Safety Special Fund shall be used for support of programs of the Arkansas Highway Safety Program.

History. Acts 1997, No. 1248, § 25;
1999, No. 1463, § 25.

19-5-1081. District Court Judge and District Court Clerk Education Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "District Court Judge and District Court Clerk Education Fund".

(b) The District Court Judge and District Court Clerk Education Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund, there to be used for providing continuing education opportunities within the State of Arkansas to district court judges and district court clerks.

History. Acts 1997, No. 1248, § 25;
2003, No. 1185, § 254.

19-5-1082. Court Reporter's Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Court Reporter's Fund".

(b)(1) The Court Reporter's Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund.

(2) The Court Reporter's Fund shall be used for paying such salaries, transcript fees, and expenses of court reporters as may be provided by law to be paid from state funds, as set out in § 16-13-508.

History. Acts 1997, No. 1248, § 25;
1999, No. 1463, § 26.

19-5-1083. Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund".

(b) The Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund shall consist of those moneys transferred or deposited from the State Administration of Justice Fund, and nonrefundable administrative bail bond fees collected under § 17-19-301(f)(1), there to be used exclusively for the establishment and

operation of alcohol abuse, drug abuse, and crime prevention programs, and other related purposes in the counties.

History. Acts 1997, No. 1248, § 25; 2014, No. 290, § 4; 2014, No. 299, § 4.

A.C.R.C. Notes. Identical Acts 2014, Nos. 290 and 299, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2014, Nos. 290 and 299, § 14, provided: “DUPLICATE ACTS. If HB 1159 and SB 147 of the 2014 Fiscal Session of the 89th General Assembly are

both enacted and adopted by the 89th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Amendments. The 2014 amendment by identical acts Nos. 290 and 299, in (b), inserted “and nonrefundable administrative bail bond fees collected under § 17-19-301(f)(1)” and “and other related purposes”.

19-5-1084. Waterworks Operators Licensing Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Waterworks Operators Licensing Fund”.

(b) The fund shall consist of fines collected under § 17-51-102, there to be used to defray the costs of administering § 17-51-101 et seq.

History. Acts 1997, No. 1248, § 26.

19-5-1085. Judicial Fine Collection Enhancement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Judicial Fine Collection Enhancement Fund”.

(b) The fund shall consist of the time-payment fees established by § 16-13-704, electronic payment access fees established by § 16-92-118, court technology fees established by § 21-6-416, federal court certified question fees and fees for Court of Appeals or Supreme Court decision petitions for rehearing established by § 21-6-401(a)(2) and (3), respectively, and fees for electronic filing and public online access to court decisions and other court records established by § 21-6-401(d), there to be used by the Administrative Office of the Courts for the purchase of computer hardware and software as set out in § 16-13-712.

History. Acts 1997, No. 1248, § 26; § 26; 2010, No. 262, § 9; 2010, No. 296, 2007, No. 1032, § 26; 2007, No. 1201, § 9.

19-5-1086. Higher Education Consolidation Matching Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Higher Education Consolidation Matching Fund”.

(b) The fund shall consist of funds made available by the General Assembly, there to be used to match documented savings at public institutions of higher education that consolidate or merge as set out in § 6-60-102.

History. Acts 1997, No. 1248, § 26.

19-5-1087. Justice Building Construction Fund.

(a) There is created in accordance with §§ 19-4-801 — 19-4-803, 19-4-805, 19-4-806, and the Revenue Classification Law, § 19-6-101 et seq., a cash fund entitled the “Justice Building Construction Fund”, which shall be maintained in such depository bank or banks as may, from time to time, be designated by the Building Authority Division of the Department of Finance and Administration.

(b) All moneys transferred to and deposited into the fund, whether pursuant to § 16-10-310 or otherwise, and all income, interest, and earnings thereof, are declared to be cash funds, restricted in their use, and dedicated and are to be used solely for the financing of additions, extensions, and improvements to, the renovation of, and the equipping of such additions, extensions, and improvements of the Arkansas Justice Building situated on the State Capitol grounds. Such cash funds shall not be deemed to be a part of the State Treasury for any purpose, including, without limitation, the provisions of Arkansas Constitution, Article 5, § 29, Article 16, § 12, or Amendment 20, or any other constitutional or statutory provision.

(c) The fund shall be held and the amounts therein invested by the division in accordance with the authority provided in the Arkansas Justice Building Act, § 22-3-901 et seq. The division may also use the fund to provide for the repayment of obligations issued by the Arkansas Development Finance Authority pursuant to the State Agencies Facilities Acquisition Act of 1991, § 22-3-1401 et seq., to accomplish the purposes specified in subsection (b) of this section and to pay the costs and expenses related to the issuance of such obligations.

(d) The provisions of §§ 22-3-1402(c) [repealed] and 22-3-1406 [repealed] shall not be applicable in any respect to the construction of additions or extensions to, the renovation of, or the equipping of such additions, extensions, and renovations of the Arkansas Justice Building, and shall not, under any circumstances, constitute a limitation on or prohibition to the financing of such capital improvements by the Arkansas Development Finance Authority.

History. Acts 1997, No. 788, § 26; 1997, No. 901, § 1; 2007, No. 186, §§ 5, 6; 2015 (1st Ex. Sess.), No. 7, §§ 17, 18; 2015 (1st Ex. Sess.), No. 8, §§ 17, 18.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 1, provided: “Transfer of the Arkansas Building Authority to the Department of Finance and Administration.

“(a)(1) The Arkansas Building Authority is transferred to the Department of Finance and Administration by a type 2 transfer under § 25-2-105.

“(2) For the purposes of this act, the Department of Finance and Administration shall be considered a principal department established by Acts 1971, No. 38.

“(b) All authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Department of Finance and Administration, except as specified by this act.

“(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates, regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Director of the Department of Finance and Administration.

“(d) The members of the Arkansas Building Authority Council, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the council except as specified in this act.

“(e) The Arkansas Code Revision Com-

mission shall make appropriate name changes in the Arkansas Code to implement this act.”

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted “Building Authority Division of the Department of Finance and Administration” for “Arkansas Building Authority” in (a); and substituted “division” for “Arkansas Building Authority” twice in (c).

Cross References. Justice Building, § 22-3-901 et seq.

Justice Building Fund, § 19-5-1052.

19-5-1088. Bail Bondsman Board Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Bail Bondsman Board Fund”.

(b) The fund shall consist of those moneys collected under §§ 17-19-111 and 17-19-301 and other moneys from the collection of fees, there to be used exclusively for the operation of the Professional Bail Bond Company and Professional Bail Bondsman Licensing Board.

History. Acts 1997, No. 1248, § 40; 2013, No. 1283, § 4.

A.C.R.C. Notes. Acts 2016, No. 173, § 5, provided: “FUND TRANSFER. The Professional Bail Bondsman Licensing Board shall deposit as special revenues sufficient fees and penalties directly into the Bail Bondsman Board Fund to provide for the personal services and operating expenses of the board. At the end of each fiscal year, the Professional Bail Bondsman Licensing Board shall be allowed to retain a fund balance sufficient to cover the personal services and operating expenses of the board for the following fiscal

year. Seventy-five percent (75%) of any funds remaining in excess of this balance shall be transferred to the General Revenue Fund Account in the State Treasury.

“The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017.”

Amendments. The 2013 amendment added subsection designations; deleted “hereby” preceding “established” in (a); substituted “collected under §§ 17-19-111 and 17-19-301” for “transferred from the State Insurance Department Trust Fund” in (b).

19-5-1089. Health Facility Services Revolving Fund.

There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Health Facility Services Revolving Fund”. The fund shall consist of those fees collected under §§ 17-107-205, 20-7-117(e), 20-9-214(b), 20-9-222, and 20-10-812(a), and deposited as nonrevenue receipts, to be used by the Division of Health Facility Services of the Department of Health for the purpose of supporting and operating programs through which these fees were collected. Any unexpended balance of such fees at the end of each state fiscal year shall be carried forward to the next fiscal year to be used for the same

intent and purposes as set forth in §§ 17-107-205, 20-7-117(e), 20-9-214(b), 20-9-222, and 20-10-812(a).

History. Acts 1997, No. 574, § 5; 2007, No. 174, § 2.

19-5-1090. [Repealed.]

Publisher's Notes. This section, concerning the Arkansas Home Inspectors Registration Fund, was repealed by Acts

2013, No. 1146, § 4. The section was derived from Acts 1997, No. 791, § 6.

19-5-1091. [Repealed.]

Publisher's Notes. This section, concerning the Arkansas Catfish Promotion Fund, was repealed by Acts 2001, No.

1646, § 15. The section was derived from Acts 1999, No. 790, § 12.

For present law, see § 19-6-464.

19-5-1092. [Repealed.]

Publisher's Notes. This section, concerning definitions in the State Plant Board Operations and Facilities Construction Fund, was repealed by Acts

2001, No. 1553, § 59. The section was derived from Acts 1999, No. 846, § 1.

For present law, see § 2-16-108.

19-5-1093, 19-5-1094. [Repealed.]

Publisher's Notes. These sections, concerning the State Plant Board Operations and Facilities Construction Fund, were repealed by Acts 2001, No. 1553, § 28. The sections were derived from the following sources:

19-5-1093. Acts 1999, No. 846, § 2.

19-5-1094. Acts 1999, No. 846, § 3.

For present law, see § 2-16-108.

19-5-1095. Military Support Revolving Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Military Support Revolving Fund".

(b)(1) The Military Support Revolving Fund shall consist of:

(A) All funds provided by law for the Military Support Revolving Fund; and

(B) All moneys received by the State Military Department from the United States Army, the United States Air Force, the United States Navy, foreign allied governments, and reserve forces of the United States, allied nations, and other federal agencies.

(2) All reimbursements and payments to the Military Support Revolving Fund from any source shall be considered a refund to expenditures.

(c) The Military Support Revolving Fund shall be used by the department to pay reimbursements for periodic, short-term personnel augmentation for National Guard members on state active duty for costs incurred in training activities, which shall include without limi-

tation, goods, supplies, rations, fuel, operating expenses, and related costs and expenses.

(d) As federal reimbursements replenish the Military Support Revolving Fund, the department is authorized to return funds, as necessary, to the Special Military Fund.

History. Acts 1999, No. 959, § 3; 2009, No. 251, § 20; 2010, No. 42, § 19.

19-5-1096. Arkansas Real Property Reappraisal Fund.

(a)(1) There is created the “Arkansas Real Property Reappraisal Fund”.

(2) The proceeds of the fund shall be used to pay counties and professional reappraisal companies for the reappraisal of real property required by this subchapter and shall be in lieu of real property reappraisal funding by the local taxing units in each county of this state.

(b) For cause and after an opportunity for hearing, the Director of the Assessment Coordination Department may suspend or terminate the contract of any appraisal firm or county.

(c)(1) The fund proceeds shall be distributed monthly, except when there is a determination by the Assessment Coordination Department that proper reappraisal procedures established by the department are not being followed.

(2)(A)(i) Upon a finding by the department that proper reappraisal procedures are not being followed, the county assessor or contractor shall be notified that the reappraisal is out of compliance with accepted guidelines established in § 26-26-1901 et seq. and rules enacted pursuant thereto.

(ii) The department shall notify the county assessor or contractor in writing that the assessor or contractor has thirty (30) days in which to bring the reappraisal into compliance.

(B) If there is a further finding that proper reappraisal procedures are not being followed, the contract shall be promptly terminated and the department shall negotiate another contract and management plan for the completion of the reappraisal project.

(d) Based on its expertise and the criteria and requirements set forth in § 26-26-1901 et seq., the department shall establish by rule the findings that indicate that proper reappraisal procedures are not being followed.

(e) At the end of each countywide reappraisal, the department shall issue a report of the status of the county.

History. Acts 1999, No. 1185, § 6; 2001, No. 1553, § 29.

Publisher’s Notes. Section 19-5-1096 does not contain the entire substance of § 6 of Act 1185. The remainder of § 6 is codified as § 26-26-1907.

Cross References. Uniform System of Real Property Appraisal, § 26-26-1901 et seq.

19-5-1097. Public Roads Incentive Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Public Roads Incentive Fund" of the Arkansas Economic Development Council.

(b) The fund shall consist of contributions made by taxpayers for public roads projects approved by the Executive Director of the Arkansas Economic Development Commission and any other funds as are designated or deposited into the fund by law.

(c)(1) A separate account shall be established for each project, and contributions for a project shall be applied to provide funding assistance for that project.

(2) Any contributions which remain in the fund when a project is completed or terminated shall be held and applied to other public roads projects in such manner as the executive director shall direct.

History. Acts 1999, No. 1347, § 1.

Roads Improvements Credit Act, § 15-4-

Cross References. Arkansas Public 2301 et seq.

19-5-1098. Breast Cancer Research Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Breast Cancer Research Fund".

(b)(1) The fund shall consist of twenty percent (20%) of those special revenues as specified in § 19-6-301(192), that portion of those special revenues as specified in § 19-6-301(201), and those general revenues as may be provided by law.

(2) The fund shall be used exclusively for those purposes as set out in § 20-15-1303.

History. Acts 1999, No. 1463, § 27;
2007, No. 1032, § 27; 2007, No. 1201,
§ 27.

19-5-1099. Breast Cancer Control Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Breast Cancer Control Fund".

(b)(1) The fund shall consist of that portion set out in § 26-57-1106 of those special revenues specified in § 19-6-301(192), that portion of those special revenues specified in § 19-6-301(201), and those general revenues provided by law.

(2) The fund shall be used exclusively for those purposes set out in § 20-15-1304 and, at the option of the Department of Health and in amounts not to exceed that appropriated by the General Assembly for such purposes, for cervical cancer.

History. Acts 1999, No. 1463, § 27;

2001, No. 1646, § 25; 2007, No. 1032, § 28; 2007, No. 1201, § 28.

SUBCHAPTER 11 — TRUST FUNDS CONTINUED

SECTION.

- 19-5-1101. Post-Secondary Education Holding Trust Fund.
- 19-5-1102. Performance Partnership Trust Fund.
- 19-5-1103. Property Tax Relief Trust Fund. [Effective until July 1, 2017.]
- 19-5-1103. Property Tax Relief Trust Fund. [Effective July 1, 2017.]
- 19-5-1104. Arkansas Disaster Relief Program Trust Fund.
- 19-5-1105. Small Business Revolving Loan Fund.
- 19-5-1106. State Insurance Department Prepaid Trust Fund.
- 19-5-1107. Natural Resources Damages Trust Fund.
- 19-5-1108. Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund.
- 19-5-1109. Ouachita River Waterways Project Trust Fund.
- 19-5-1110. [Repealed.]
- 19-5-1111. ADEQ Environmental Settlement Trust Fund.
- 19-5-1112. Geographic Information Systems Fund.
- 19-5-1113. Policemen's Pension Supplement Program Fund.
- 19-5-1114. Arkansas Construction Industry Craft Training Trust Fund.
- 19-5-1115. Arkansas Healthy Century Trust Fund.
- 19-5-1116. Tobacco Settlement Program Fund.
- 19-5-1117. Arkansas Tobacco Settlement Commission Fund.
- 19-5-1118. Prevention and Cessation Program Account.
- 19-5-1119. Targeted State Needs Program Account.
- 19-5-1120. Arkansas Biosciences Institute Program Account.
- 19-5-1121. Medicaid Expansion Program Account.

SECTION.

- 19-5-1122. Juvenile Accountability Incentive Block Grant Trust Fund.
- 19-5-1123. Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund.
- 19-5-1124. [Repealed.]
- 19-5-1125. Arkansas Capitol Grounds Monument and Memorial Preservation Fund — Definitions.
- 19-5-1126. Arkansas Public Transit Trust Fund.
- 19-5-1127. Military Family Relief Trust Fund.
- 19-5-1128. Arkansas Multi-Agency Insurance Trust Fund.
- 19-5-1129. Organ Donor Awareness Education Trust Fund.
- 19-5-1130. Economic Development Superprojects Project Fund.
- 19-5-1131. Department of Workforce Services Training Trust Fund.
- 19-5-1134. Public School Insurance Trust Fund.
- 19-5-1135. Arkansas Fair Housing Commission Trust Fund.
- 19-5-1136. Animal Rescue and Shelter Trust Fund — Definition.
- 19-5-1137. Arkansas Department of Environmental Quality Fee Trust Fund.
- 19-5-1138. Lottery Trust Fund.
- 19-5-1139. Best Practices Fund.
- 19-5-1140. Water Performance Bond Fund.
- 19-5-1141. Health Care Independence Program Trust Fund. [Expires January 1, 2017.]
- 19-5-1142. Nonmunicipal Domestic Sewage Treatment Works Trust Fund.
- 19-5-1143. Social Innovation Fund.
- 19-5-1144. Accountability Court Fund.
- 19-5-1145. Arkansas Healthcare Transparency Initiative Fund.
- 19-5-1146. Arkansas Works Program Trust Fund.

Preambles. Identical Acts 2013, Nos. 1497 and 1498, contained a preamble which read:

“WHEREAS, Arkansas has historically addressed state-specific needs to achieve personal responsibility and affordable health care for its citizens such as the ARHealthNetworks partnership between the state and small businesses; and

“WHEREAS, Arkansas has initiated nationally recognized and transformative changes in the healthcare delivery system through alignment of payment incentives, health care delivery system improvements, enhanced rural health care access, initiatives to reduce waste, fraud and abuse, policies and plan structures to encourage the proper utilization of the healthcare system, and policies to advance disease prevention and health promotion; and

“WHEREAS, Arkansas is uniquely situated to serve as a laboratory of comprehensive and innovative healthcare reform that can reduce the state and federal obligations to entitlement spending; and WHEREAS, faced with the disruptive challenges from federal legislation and regulations, the General Assembly asserts its responsibility for local control and innovation to achieve health care access, improved health care quality, reduce traditional Medicaid enrollment, remove disincentives for work and social mobility, and required cost-containment; and

“WHEREAS, the General Assembly hereby creates the Health Care Independence Act of 2013; NOW THEREFORE,

“BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:”

Identical Acts 2016 (2nd Ex. Sess.), Nos. 1 and 2, contained a preamble which read:

“WHEREAS, the State of Arkansas continues to seek strategies to provide health insurance for low-income and other vulnerable populations in a manner that will encourage employer-based insurance, incentivize program beneficiaries to work or seek work opportunities, promote personal responsibility, and enhance program integrity; and

“WHEREAS, the General Assembly affirms its responsibility to safeguard consumers and businesses from federal mandates by asserting local control and implementation of modernized health in-

surance policies and programs that utilize the private market to improve access to health insurance, enhance the quality of health insurance, and reduce health insurance costs; and

“WHEREAS, Arkansas recognizes the need to encourage employment among beneficiaries of public assistance programs, offer enhanced opportunities for beneficiaries to obtain jobs and job training, and endow beneficiaries with the tools to achieve economic advancement; and

“WHEREAS, the Health Care Independence Program will terminate on December 31, 2016; and

“WHEREAS, the General Assembly hereby creates the Arkansas Works Act of 2016 to provide health insurance to qualifying individuals, NOW THEREFORE, ...”

Effective Dates. Acts 1999, No. 1210, § 10: July 1, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999.”

Acts 1999, No. 1400, § 45: July 1, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 1999 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 1999 could work irreparable harm upon the proper administration and provision of essential governmental programs.

Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 1999."

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: "It is hereby found and determined by the Eighty-second General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999."

Acts 2001, No. 1416, § 55: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided that: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003, except § 38, effective May 13, 2003. Emergency clause provided: "It

is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Acts 2005, No. 2282, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2005, No. 2315, § 20: July 1, 2005. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2005 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2005."

Acts 2007, No. 110, § 9: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of Arkansas are having to pay more in fuel costs due to the rise in oil prices; that the rise in fuel costs has resulted in an increase in the price of food and other goods; and that in order to offset these rising prices the sales and use tax rate on food

and food ingredients should be reduced. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 182, § 32: Jan. 1, 2008.

Acts 2007, No. 551, § 4: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the creation of the Department of Workforce Services Training Trust Fund and the Department of Workforce Services Unemployment Insurance Administration Fund is necessary for the development of the workforce of the State of Arkansas and for the proper administration of the Arkansas Employment Security Law; that any delays in implementing these funds could cause irreparable harm to the administration of those programs; and that this act is necessary to achieve the purposes of those funds. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 751, § 38: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that this act dissolves and transfers the duties of the Executive Chief Information Officer, Chief Information Officer, and Office of Information Technology; and that dissolving the offices at the beginning of the state's fiscal year will result in a more efficient transfer of responsibilities and funds. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1055, § 8: July 1, 2007, except § 5, effective Apr. 4, 2007. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas requires an adequate education system for the state and that the efficient and effective operation of state government is critical to the health and welfare of the citizens of the state; that the provisions of this Act will provide the necessary funds and procedures to assist in alleviating the effects of an economic downturn on essential government programs; that the effectiveness of this Act on July 1, 2007 is essential to the operation of state government; with the exception that Section 5 in this Act shall be in full force and effect from and after the date of its passage and approval, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2007, with the exception that Section 5 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2007; with the exception that Section 5 in this Act shall be in full force and effect from and after the date of its passage and approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date of the last house overrides the veto."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2009, No. 692, § 3: July 1, 2009. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the cat and dog populations in Arkansas are expanding exponentially, that animal shelters are overrun with unwanted cats and dogs, that municipalities and counties lack the funds to keep up with the expanding cat and dog populations, that the recent downturn in the economy is adding to the unwanted cat and dog problem, and that additional funds are drastically needed to contend with the ever-expanding cat and dog populations. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2009."

Acts 2009, No. 1300, § 6: Apr. 9, 2009. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on the date of its passage and approval is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond the date of its passage and approval could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after the date of its passage and approval. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto."

Identical Acts 2009, Nos. 1440 and 1441, § 11: July 1, 2009. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than

July 1, 2009 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2009."

Acts 2011, No. 860, § 3: May 1, 2011. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Capitol Grounds Monument and Memorial Preservation Fund is unfunded; that the monuments and memorial areas on the State Capitol grounds often need maintenance and repair; that clarification is necessary so that the Secretary of State can perform his duties; and that this act is necessary to provide the necessary funding for the Arkansas Capitol Grounds Monument and Memorial Preservation Fund. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on May 1, 2011."

Identical Acts 2012, Nos. 271 and 287, § 10: July 1, 2012.

Acts 2013, No. 1411, § 7: July 1, 2014.

Acts 2013, No. 1496, § 26: July 1, 2013, except §§ 21-23, effective Apr. 23, 2013. Emergency clause provided:

"(a) It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2013, is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2013, could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and Sections 1-20 and 24-25 of this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2013.

"(b) It is found and determined by the General Assembly of the State of Arkansas that the Health Care Independence Program requires private insurance companies to create, present to the Department of Human Services for approval,

implement, and market a new kind of insurance policy; and that the private insurance companies need certainty about the law creating the Health Care Independence Program before fully investing time, funds, personnel, and other resources to the development of the new insurance policies. Therefore, an emergency is declared to exist, and Sections 21-23 of this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2013, No. 1497, § 5: Apr. 23, 2013. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Health Care Independence Program requires private insurance companies to create, present to the Department of Human Services for approval, implement, and market a new kind of insurance policy; and that the private insurance companies need certainty about the law creating the Health Care Independence Program before fully investing time, funds, personnel, and other resources to the development of the new insurance policies. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2013, No. 1498, § 5: Apr. 23, 2013. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Health Care Independence Program requires private insurance companies to create, present to the Department of Human Services for approval, implement, and market a new kind of insurance policy; and that the private insurance companies need certainty about the law creating the Health

Care Independence Program before fully investing time, funds, personnel, and other resources to the development of the new insurance policies. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015, No. 218, § 34: Feb. 26, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the stability of the Arkansas Scholarship Lottery is critical to the success of the Arkansas Academic Challenge Scholarship Program; that changes to the operational structure of the lottery are needed to improve the creditability and function of the lottery; and that this act is immediately necessary to ensure that the transition of lottery administration is as undistruptive as possible. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015, No. 402, § 5: Mar. 12, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas National Guard members risk their lives to protect and defend our country; that the Military Family Relief Trust Fund and the Military Family Relief Check-Off Program were created to provide short term emergency financial assistance in the form of grants to members and their families; that the fund provides a valuable means to assist and improve morale and welfare of members of the Arkansas National Guard and reserve components of the armed forces, and that there is a need to

modify the Military Family Relief Fund and the Military Family Relief Check-Off Program because there are members and their families in current circumstances beyond the control of the members who require assistance that is not currently available from any other reasonable source, and if assistance is not made available, irreparable harm will result. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015, No. 895, § 49: Apr. 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that prison overcrowding is one of the largest problems currently burdening the state both from a public safety and budgetary standpoint; that safe and effective measures are needed to immediately combat this problem; and that this act is immediately necessary because in the interests of public safety and the state budget the Department of Correction, Department of Community Correction, Department of Human Services, and the Parole Board should be allowed to immediately implement these new measures. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015, No. 1233, § 3: Apr. 7, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that there is a lack of available information to support the required evaluation of state programs and the deliberations of policymakers within the timeframe required by the

Health Care Reform Act of 2015, and that there is an immediate need to collect data to support these activities so that policy-makers may make more informed decisions about the cost-effectiveness of current programs and the future of the state's healthcare system. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 153: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Building Authority, the Arkansas Science and Technology Authority, the Department of Rural Services, and the Division of Land Surveys of the Arkansas Agriculture Department are inefficiently structured; that this inefficient structuring causes an excessive and unnecessary cost to the taxpayers of the this state; and that this act is essential to alleviating that financial burden. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015."

Identical Acts 2016 (2nd Ex. Sess.), Nos. 1 and 2, § 9: Apr. 8, 2016. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the federal laws established by Pub. L. No. 111-148, have caused disruptive challenges to the State of Arkansas in the health insurance industry and the medical assistance industry; that the Arkansas Works Program utilizes the private insurance market to improve access to health insurance, enhances quality of health insurance, and reduces health insurance and medical assistance costs; that the Arkansas Works Program requires private insurance companies and employers to create, present, implement, and market a new type of health insurance policy; and that this act is immediately necessary because the private insurance companies and employers

need certainty about the law creating the Arkansas Works Program before fully investing time, funds, personnel, and other resources into the development of new health insurance policies. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor

vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2016 (3rd Ex. Sess.), No. 1, § 22: July 1, 2017. Effective date clause provided: "Sections 9-12, 14, 16 and 17 of this act are effective on and after July 1, 2017."

19-5-1101. Post-Secondary Education Holding Trust Fund.

There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the "Post-Secondary Education Holding Trust Fund" which shall consist of those funds set aside from the various technical institutes and comprehensive lifelong learning centers awaiting the conclusions of the study required by the Task Force on Non-Baccalaureate Post-Secondary Education Act, Acts 1999, No. 1160 [expired].

History. Acts 1999, No. 1400, § 38.

19-5-1102. Performance Partnership Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the "Performance Partnership Trust Fund", to consist of funds transferred from the Landfill Post-Closure Trust Fund and such other funds as are made available by law.

(b) The Performance Partnership Trust Fund shall be used by the Arkansas Department of Environmental Quality to defray the costs of developing and implementing a management organization utilizing the principles of the National Environmental Performance Partnership System, advocated by the United States Environmental Protection Agency, which integrates environmental indicators, management information, and performance-based budgeting and accounting to measure agency performance.

History. Acts 1999, No. 1210, § 4.

19-5-1103. Property Tax Relief Trust Fund. [Effective until July 1, 2017.]

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the "Property Tax Relief Trust Fund".

(b) The fund shall consist of such revenues as generated by §§ 26-52-302(c), 26-52-317(c)(1)(B), 26-52-319(a)(2)(B), 26-53-107(c), 26-53-

145(c)(1)(B), 26-53-148(a)(2)(B), 26-56-201(g)(1)(C), and 26-56-224(c)(2) and shall be used for such purposes as set out in § 26-26-310.

History. Acts 2001, No. 1646, § 10; 2007, No. 110, § 7; 2009, No. 1440, § 3; 2009, No. 1441, § 3; 2012, No. 271, § 3; 2012, No. 287, § 3; 2013, No. 1411, § 3.

Publisher's Notes. Former § 19-5-1103, concerning contingent creation of a Property Tax Relief Trust Fund, was repealed by identical Acts 2000 (2d Ex. Sess.), Nos. 1 and 2, § 1. The section was derived from Acts 1999, No. 1492, § 6. For present law, see Ark. Const. Amend. 79.

For text of section effective July 1, 2017, see the following version.

Amendments. The 2012 amendment

by identical acts Nos. 271 and 287 inserted “26-56-201(g)(1)(C)” in (b).

The 2013 amendment, in (b), substituted “26-52-319(a)(2)(B)” for “26-52-319(a)(3)(B)” and “26-53-148(a)(2)(B)” for “26-53-148(a)(3)(B)”.

Cross References. Additional taxes levied, §§ 26-52-302, 26-53-107.

Certification of amount of property tax reduction, § 26-26-310.

Limitation on increase of property's assessed value, § 26-26-1118.

Property tax relief, Ark. Const. Amend. 79.

19-5-1103. Property Tax Relief Trust Fund. [Effective July 1, 2017.]

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special revenue fund to be known as the “Property Tax Relief Trust Fund”.

(b) The fund shall consist of such revenues as generated by §§ 26-52-302(c), 26-52-317(c)(1)(B), 26-52-319(a)(2)(B), 26-53-107(c), 26-53-145(c)(1)(B), 26-53-148(a)(2)(B), and 26-56-224(c)(2) and shall be used for such purposes as set out in § 26-26-310.

History. Acts 2001, No. 1646, § 10; 2007, No. 110, § 7; 2009, No. 1440, § 3; 2009, No. 1441, § 3; 2012, No. 271, § 3; 2012, No. 287, § 3; 2013, No. 1411, § 3; 2016 (3rd Ex. Sess.), No. 1, § 9.

A.C.R.C. Notes. Acts 2016 (3rd Ex. Sess.), No. 1, § 1, provided: “This act shall be known and may be cited as the ‘Arkansas Highway Improvement Plan of 2016.’”

Publisher's Notes. For text of section effective until July 1, 2017, see the preceding version.

Amendments. The 2016 (3rd Ex. Sess.) amendment deleted “26-56-201(g)(1)(C)” following “26-53-148(a)(2)(B)” in (b).

Effective Dates. Acts 2016 (3rd Ex. Sess.), No. 1, § 22: July 1, 2017.

19-5-1104. Arkansas Disaster Relief Program Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Disaster Relief Program Trust Fund”.

(b)(1) The fund shall consist of state income tax checkoff funds certified each quarter in accordance with § 26-51-2502, interest earnings, gifts, grants, bequests, devises, donations, and any other moneys made available by law.

(2) The fund shall be administered by the Department of Finance and Administration and disbursed as appropriated for the Arkansas Disaster Relief Program set out in § 26-51-2502 et seq.

History. Acts 1999, No. 1463, § 19.

19-5-1105. Small Business Revolving Loan Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Small Business Revolving Loan Fund".

(b)(1) The Small Business Revolving Loan Fund shall consist of moneys transferred from the General Improvement Fund, interest earnings, repayment of loans, and moneys recovered for loan losses under the loan program created in the Small Business Revolving Loan Fund for Pollution Control and Prevention Technologies Act, § 8-5-801 et seq., and any other moneys made available by law or from any other source.

(2) The Small Business Revolving Loan Fund shall be administered by the Arkansas Department of Environmental Quality and used exclusively for those purposes set out in the Small Business Revolving Loan Fund for Pollution Control and Prevention Technologies Act, § 8-5-801 et seq.

History. Acts 1999, No. 1463, § 19.

19-5-1106. State Insurance Department Prepaid Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "State Insurance Department Prepaid Trust Fund".

(b)(1) The State Insurance Department Prepaid Trust Fund shall consist of investment income, grants, refunds, gifts, and all license fees paid into the State Insurance Department Prepaid Trust Fund pursuant to the Arkansas Prepaid Funeral Benefits Law, § 23-40-101 et seq.

(2) The State Insurance Department Prepaid Trust Fund shall be used for the operations and improvements of the Division of Prepaid Funeral Benefits of the State Insurance Department, as administered by the Insurance Commissioner and the Treasurer of State as set out in § 23-40-107.

(3) The State Insurance Department Prepaid Trust Fund shall also consist of the assets of the Prepaid Funeral Contracts Recovery Program Fund, there to be administered by the Insurance Commissioner and the Prepaid Funeral Contracts Recovery Program Board as set out in § 23-40-125.

History. Acts 1999, No. 1463, § 19;
2003 (1st Ex. Sess.), No. 55, § 17.

19-5-1107. Natural Resources Damages Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Natural Resources Damages Trust Fund".

(b)(1) The fund shall consist of payments to the State of Arkansas for restoration, rehabilitation, replacement, or acquisition of natural re-

sources, gifts, donations, federal funds, interest income, and such other funds as may be made available by the General Assembly.

(2) The fund shall be used for natural resource restoration, rehabilitation, replacement, or acquisition, as authorized by the Natural Resources Damages Advisory Board, contingent upon any order of a court of appropriate jurisdiction and conditions contained in gifts or donations, as may be provided by law.

History. Acts 1999, No. 1463, § 19.

Cross References. Natural Resources Damages Trust Fund, § 8-12-103.

19-5-1108. Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund”.

(b)(1) The fund shall consist of proceeds from the sale of bonds issued by the Arkansas Natural Resources Commission and revenues derived from projects financed under the Arkansas Water, Waste Disposal and Pollution Abatement Facilities Financing Act of 1997 in amounts or portions as set forth in the resolution or trust indenture authorizing or securing such bonds.

(2) The fund shall be used for the development of projects and the payment of the costs and expenses of the issuance of the bonds.

History. Acts 1999, No. 1463, § 19.

Publisher’s Notes. The Arkansas Water, Waste Disposal and Pollution Abatement Facilities Financing Act of 1997,

referred to in subsection (b) of this section, was enacted by Acts 1997, No. 607, which is set out in the Appendix to this title.

19-5-1109. Ouachita River Waterways Project Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Ouachita River Waterways Project Trust Fund”.

(b) The Ouachita River Waterways Project Trust Fund shall consist of those moneys approved by the General Assembly and the interest income earned from the investment of funds accruing to the Ouachita River Waterways Project Trust Fund.

(c)(1) The Ouachita River Waterways Project Trust Fund may be used for such purposes authorized by law, including, but not limited to, wildlife and recreation purposes and bank stabilization.

(2) The funds shall not be used for bend cuts or bend widenings.

(d) Investment of the funds available shall be by the Treasurer of State in such amounts and in such manner as may be directed by the Ouachita River Commission. In no event, however, shall the funds be invested for longer than a continuous two-year period.

History. Acts 1999, No. 1532, § 6.

Cross References. Ouachita River Commission, § 15-23-801 et seq.

19-5-1110. [Repealed.]

Publisher's Notes. This section, concerning the Property Tax Relief Trust Fund, was repealed by Acts 2003 (1st Ex.

Sess.), No. 55, § 25. The section was derived from Acts 2000 (2d Ex. Sess.), Nos. 1 and 2, § 2.

19-5-1111. ADEQ Environmental Settlement Trust Fund.

There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State, the "ADEQ Environmental Settlement Trust Fund" to consist of funds received by the State of Arkansas pursuant to settlement agreements for environmental or natural resources damages, interest earnings, and any other moneys designated to be deposited into the fund, there to be administered by the Director of the Arkansas Department of Environmental Quality.

History. Acts 2001, No. 1416, § 44.

19-5-1112. Geographic Information Systems Fund.

(a)(1) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Geographic Information Systems Fund".

(2) The fund shall consist of:

- (A) Funds approved by the General Assembly;
- (B) Grants, gifts, and donations received by the State of Arkansas for the purposes of this section;
- (C) Agency investments toward enterprise geographic information systems projects;
- (D) Federal funds; and
- (E) Any other funds allowable by law.

(3) The fund shall be used to:

(A) Carry out the duties, responsibilities, and authority of the Arkansas Geographic Information Systems Board as described by § 15-21-504;

(B) Create, operate, and maintain GeoStor, the Arkansas Spatial Data Infrastructure; and

(C) Create, update, maintain, and disseminate framework spatial data as defined by § 15-21-502.

(b)(1)(A) The State Geographic Information Officer shall manage the fund, and the Governor shall oversee the expenditures from the fund.

(B) The board shall establish standards and methodologies for evaluating the funding of enterprise-level geographic information systems projects.

(2)(A) The State Geographic Information Officer, with advice from the board, shall evaluate, prioritize, and approve proposals for geographic information systems projects.

(B) The proposals and requests for funding shall demonstrate any or all of the following:

- (i) Improvement in the quality of life for Arkansans;
- (ii) Elimination of redundant systems;
- (iii) Improved service for Arkansas citizens;
- (iv) Enhanced economic development opportunities in Arkansas;
- (v) Implementation of electronic government twenty-four (24) hours a day, seven (7) days a week;
- (vi) Substantial benefit to more than one (1) agency through lower operating costs; and
- (vii) Continued development of the Arkansas Spatial Data Infrastructure.

History. Acts 2001, No. 1249 §§ 1, 2;
2007, No. 751, § 8; 2009, No. 244, § 2.

19-5-1113. Policemen's Pension Supplement Program Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Policemen's Pension Supplement Program Fund".

(b)(1) The fund shall consist of that portion of those unallocated premium taxes levied on insurers for the support of police retirement programs set out in §§ 24-11-211 and 24-11-302(j)(3) [repealed].

(2) The fund shall be used for providing financial assistance to certain retired police officers and their survivors who are receiving pensions from policemen's pension and relief funds as set out in § 24-11-211.

History. Acts 2001, No. 1646, § 11.

19-5-1114. Arkansas Construction Industry Craft Training Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Construction Industry Craft Training Trust Fund".

(b)(1) The fund shall consist of the net proceeds of the construction permit surcharge as set out in § 6-55-106.

(2) The fund shall be used to support training programs set out in the Arkansas Construction Industry Craft Training Act, § 6-55-101 et seq., administered by the Department of Career Education and the State Apprenticeship Coordination Steering Committee.

History. Acts 2001, No. 1646, § 11.

19-5-1115. Arkansas Healthy Century Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Healthy Century Trust Fund".

(b)(1) The fund shall consist of an initial principal amount of \$100,000,000 of tobacco settlement funds as provided in § 19-12-104 and interest earnings.

(2) The fund shall be used for those programs set out in § 19-12-107, administered by the State Board of Finance.

History. Acts 2001, No. 1646, § 11.

A.C.R.C. Notes. Acts 2013, No. 1496, § 19, provided: "FUND TRANSFER PROVISION - MEDICAID PROGRAM. Notwithstanding the provisions of Initiated Act 1 of 2000, or Arkansas Code 19-12-107 regarding the establishment of the Arkansas Healthy Century Trust Fund, or any other law to the contrary, immediately upon the effective date of this act, the

Chief Fiscal Officer of the State shall transfer on his or her books and those of the State Treasurer and Auditor of State the balance of all moneys in excess of one hundred million dollars (\$100,000,000) in the Arkansas Healthy Century Trust Fund from the Arkansas Healthy Century Trust Fund to the Medicaid Expansion Program Account of the Tobacco Settlement Program Fund."

19-5-1116. Tobacco Settlement Program Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Tobacco Settlement Program Fund".

(b)(1) The Tobacco Settlement Program Fund shall consist of those moneys deposited from the Tobacco Settlement Cash Holding Fund provided in § 19-12-104 and interest earnings.

(2) The Tobacco Settlement Program Fund shall be used for the transfer of funds to the various funds and fund accounts set out in § 19-12-108, administered by the State Board of Finance.

History. Acts 2001, No. 1646, § 11.

A.C.R.C. Notes. Acts 2013, No. 1496, § 19, provided: "FUND TRANSFER PROVISION - MEDICAID PROGRAM. Notwithstanding the provisions of Initiated Act 1 of 2000, or Arkansas Code 19-12-107 regarding the establishment of the Arkansas Healthy Century Trust Fund, or any other law to the contrary, immediately upon the effective date of this act, the Chief Fiscal Officer of the State shall transfer on his or her books and those of the State Treasurer and Auditor of State the balance of all moneys in excess of one hundred million dollars (\$100,000,000) in the Arkansas Healthy Century Trust Fund from the Arkansas Healthy Century Trust Fund to the Medicaid Expansion Program Account of the Tobacco Settlement Program Fund."

Acts 2013, No. 1496, § 20, provided:

"FUND TRANSFER PROVISION - MEDICAID PROGRAM. Notwithstanding the provisions of Initiated Act 1 of 2000, or Arkansas Code 19-12-104 regarding the establishment and administration of the Tobacco Settlement Cash Holding Fund, or any other laws to the contrary, the entire amount of the settlement funds received, approximately twenty-two million seven hundred sixty-eight thousand one hundred twenty-six dollars (\$22,768,126), or so much as is actually awarded and received by the state, through the settlement agreement in the nearly decade old dispute between Arkansas and the tobacco companies that signed the Master Settlement Agreement, shall be deposited into the Tobacco Settlement Cash Holding Fund and not distributed under the provisions of the Tobacco Settlement Proceeds Act, but instead such

settlement funds shall be deposited directly into and credited to the Medicaid Expansion Program Account of the Tobacco Settlement Program Fund.”

19-5-1117. Arkansas Tobacco Settlement Commission Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Tobacco Settlement Commission Fund”.

(b)(1) The Arkansas Tobacco Settlement Commission Fund shall consist of investment earnings transferred from the Tobacco Settlement Program Fund and each of the Tobacco Settlement Program Accounts as provided in § 19-12-108 and interest earnings.

(2) The Arkansas Tobacco Settlement Commission Fund shall be used for those purposes set out in § 19-12-108, administered by the State Board of Finance.

History. Acts 2001, No. 1646, § 11.

19-5-1118. Prevention and Cessation Program Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Prevention and Cessation Program Account”.

(b)(1) The Prevention and Cessation Program Account shall consist of those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108 and interest earnings.

(2) The Prevention and Cessation Program Account shall be used by the Department of Health for those purposes set out in § 19-12-109.

History. Acts 2001, No. 1646, § 11.

19-5-1119. Targeted State Needs Program Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Targeted State Needs Program Account”.

(b)(1) The Targeted State Needs Program Account shall consist of those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108 and interest earnings.

(2) The Targeted State Needs Program Account shall be used for those purposes set out in § 19-12-110.

History. Acts 2001, No. 1646, § 11.

19-5-1120. Arkansas Biosciences Institute Program Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Biosciences Institute Program Account”.

(b)(1) The Arkansas Biosciences Institute Program Account shall consist of those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108 and interest earnings.

(2) The Arkansas Biosciences Institute Program Account shall be used for those purposes set out in § 19-12-111.

History. Acts 2001, No. 1646, § 11.

19-5-1121. Medicaid Expansion Program Account.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Medicaid Expansion Program Account".

(b)(1) The Medicaid Expansion Program Account shall consist of those moneys transferred from the Tobacco Settlement Program Fund as provided in § 19-12-108 and interest earnings.

(2) The Medicaid Expansion Program Account shall be used by the Department of Human Services for those purposes set out in § 19-12-112.

History. Acts 2001, No. 1646, § 11.

A.C.R.C. Notes. Acts 2013, No. 1496, § 19, provided: "FUND TRANSFER PROVISION - MEDICAID PROGRAM. Notwithstanding the provisions of Initiated Act 1 of 2000, or Arkansas Code 19-12-107 regarding the establishment of the Arkansas Healthy Century Trust Fund, or any other law to the contrary, immediately upon the effective date of this act, the

Chief Fiscal Officer of the State shall transfer on his or her books and those of the State Treasurer and Auditor of State the balance of all moneys in excess of one hundred million dollars (\$100,000,000) in the Arkansas Healthy Century Trust Fund from the Arkansas Healthy Century Trust Fund to the Medicaid Expansion Program Account of the Tobacco Settlement Program Fund."

19-5-1122. Juvenile Accountability Incentive Block Grant Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Juvenile Accountability Incentive Block Grant Trust Fund".

(b)(1) The fund shall consist of those federal funds received through a grant award under the Juvenile Accountability Incentive Block Grants Program.

(2) The fund shall be used to provide funds to state and local units of government to establish a coordinated enforcement plan for reducing juvenile crime developed by a Juvenile Crime Enforcement Coalition, as administered by the Division of Youth Services of the Department of Human Services.

History. Acts 2001, No. 1646, § 11.

19-5-1123. Baby Sharon’s Children’s Catastrophic Illness Grant Program Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Baby Sharon’s Children’s Catastrophic Illness Grant Program Trust Fund”.

(b)(1) All moneys collected under § 26-51-2504 shall be deposited into the State Treasury to the credit of the fund.

(2) The fund shall also consist of any other revenues authorized by law.

(c) The fund shall be used exclusively by the Baby Sharon’s Children’s Catastrophic Illness Grant Program Committee for the Baby Sharon’s Children’s Catastrophic Illness Grant Program.

(d) The Treasurer of State shall credit to the fund the amount certified each quarter in accordance with § 26-51-2504.

(e)(1) The moneys credited to the fund shall be held as trust funds in interest-bearing accounts only.

(2) All interest earned shall be credited to the fund and shall be used only for the purposes of the fund.

(f) All moneys deposited into the fund, all interest earned on deposits, and the fund balance in the fund may be disbursed as appropriated in each fiscal year of the biennium for the program.

History. Acts 2003, No. 279, § 2; 2005, No. 415, § 5[4].

Cross References. Baby Sharon Act, § 26-51-2504.

Publisher’s Notes. Acts 2005, No. 415, contained only four sections; however, the last section was labeled as “Section 5.”

19-5-1124. [Repealed.]

Publisher’s Notes. This section, concerning the Arkansas Delta Region Trust Fund, was repealed by Acts 2009, No.

1484, § 5. The section was derived from Acts 2003, No. 1473, § 35.

19-5-1125. Arkansas Capitol Grounds Monument and Memorial Preservation Fund — Definitions.

(a) As used in this section:

(1) “Memorial area” means the designated area of the State Capitol grounds for use in remembrance and honoring a person or group of persons; and

(2) “Monument” means a statue, display, or other artful fixture that is constructed to be attached to a memorial area.

(b)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Capitol Grounds Monument and Memorial Preservation Fund”.

(2) The fund shall consist of funds made available from private donations received by the Capitol Arts and Grounds Commission, fees

paid by sponsors of the monuments and memorial areas, and any additional moneys appropriated to the fund by the General Assembly.

(c)(1)(A) Except as provided under subdivision (c)(1)(B) of this section, following the enactment of an act authorizing the memorial area or monument and before construction, improvement, or placement begins, a group or organization that sponsors and pays the cost of the construction, improvement, placement, or replacement of a memorial area or monument on the State Capitol grounds shall pay to the Secretary of State a fee for placement, improvements to, or replacement of the monument or memorial area of:

(i) Ten percent (10%) of the cost of the monument; and

(ii) Ten percent (10%) of the construction cost of the memorial area.

(B) The Secretary of State may allow the beginning of construction of a memorial area on State Capitol grounds if:

(i) A dedicated funding source has been established for the purpose of payment of the fees under this subsection; and

(ii) The organization demonstrates that substantial funds have been raised to complete the project.

(2) The fee collected under subdivision (c)(1) of this section:

(A) Shall be deposited into the fund; and

(B) May be used for the maintenance of any monument or memorial area on the State Capitol grounds.

(3) The amount of the fee may be reviewed by the commission as to how the fee under subsection (c) of this section was calculated by the Secretary of State.

(d)(1) All moneys deposited into the fund and any accrued interest shall remain in the fund to maintain, restore, and preserve all monuments and memorial areas on the State Capitol grounds.

(2) The Secretary of State shall administer the fund.

(3) The accrued interest from the fund shall be appropriated to the fund.

(e)(1) The commission may receive gifts, grants, and donations from private or public sources for the fund.

(2) In addition to any other moneys appropriated or transferred by the General Assembly, the gifts, grants, and donations shall be transmitted to the Treasurer of State, who shall credit the amount to the fund.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 18; 2005, No. 1962, § 83; 2011, No. 860, § 1.

Amendments. The 2011 amendment rewrote the section.

19-5-1126. Arkansas Public Transit Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Public Transit Trust Fund".

(b) The fund shall consist of seventy-five percent (75%) of the net revenues derived from the additional rental vehicle tax imposed by § 26-63-302.

(c) The fund shall be used by the Arkansas State Highway and Transportation Department for:

(1) The purpose of acquiring federal matching funds for the purchase of public transportation vehicles;

(2) Public transit equipment or facilities; and

(3) The operation of the United States Department of Transportation Federal Transit Administration assistance programs.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 18; 2007, No. 182, § 16; 2007, No. 1032, § 29; 2007, No. 1201, § 29.

19-5-1127. Military Family Relief Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Military Family Relief Trust Fund”.

(b)(1) All moneys collected under § 26-51-2506 shall be deposited into the State Treasury to the credit of the fund.

(2) The fund shall also consist of any other revenues authorized by law.

(c) The fund shall be used exclusively by the Adjutant General or his or her designee to assist members and families of members of the Arkansas National Guard and reserve components of the armed forces.

(d) The Treasurer of State shall credit to the fund the amount certified each quarter in accordance with § 26-51-2506.

(e)(1) The moneys credited to the fund shall be held as trust funds in interest-bearing accounts only.

(2) All interest earned shall be credited to the fund and shall be used only for the purposes of the fund.

(f) All moneys deposited into the fund, all interest earned on deposits, and the fund balance in the fund may be disbursed as appropriated in each fiscal year of the biennium for the Military Family Relief Check-off Program.

History. Acts 2005, No. 1028, § 2; 2015, No. 402, §§ 1-3.

Amendments. The 2015 amendment substituted “§ 26-51-2506” for “§§ 26-35-1302 and 26-35-1303” in (b)(1); in (c), substituted “members and families of members of the Arkansas National Guard” for “the families of members of the

National Guard” and deleted “who serve on active duty for a minimum of thirty (30) days as a result of September 11, 2001” at the end; and substituted “§ 26-51-2506” for “§ 26-35-1303” in (d).

Cross References. Contributions to the Military Family Relief Check-off Program, § 26-51-2506.

19-5-1128. Arkansas Multi-Agency Insurance Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Multi-Agency Insurance Trust Fund”.

(b) The fund shall consist of all moneys received by the Administrator of the Risk Management Division of the State Insurance Department, including, but not limited to, the premiums collected and any insured loss or loss expenses paid by insurance or reinsurance companies and interest income as set out in § 25-35-103.

(c) The fund shall be used for the purposes set out in § 25-35-103.

History. Acts 2005, No. 2282, § 8;
2005, No. 2316, § 8.

19-5-1129. Organ Donor Awareness Education Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Organ Donor Awareness Education Trust Fund”.

(b) The fund shall consist of:

(1) All moneys donated or collected for the purpose of educating or informing the public of the need for organ donations;

(2) All interest earned from the investment of fund balances;

(3) Any remaining fund balances carried forward from year to year; and

(4) Any gifts, grants, bequests, devises, and donations.

(c) The fund shall be used for educational or informational materials and other related costs associated with informing or educating the public about organ donations and organ donation awareness as set out in § 20-17-502.

History. Acts 2005, No. 2282, § 8;
2005, No. 2316, § 8.

19-5-1130. Economic Development Superprojects Project Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Economic Development Superprojects Project Fund”.

(b) The fund may consist of the proceeds from the sale of bonds, together with all revenues derived by the Arkansas Development Finance Authority from any superproject financed or refinanced under § 15-4-3012 or may consist of other funds authorized by law.

(c) The fund may be used to provide for payment of all or a part of debt service on bonds and to directly fund superprojects on a pay-as-you-go basis as set out in § 15-4-3012 or to fund projects authorized under Arkansas Constitution, Amendment 82.

History. Acts 2005, No. 2282, § 8; 2005, No. 2316, § 8; 2007, No. 1055, § 5.

19-5-1131. Department of Workforce Services Training Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Department of Workforce Services Training Trust Fund”.

(b)(1) The fund shall consist of the proceeds of the stabilization tax specified in § 11-10-706(f), any interest accruing on these revenues, and any other funds made available by the General Assembly.

(2) The fund shall be used for worker training under rules and regulations promulgated by the Director of the Department of Workforce Services.

(c) The director shall report to the Legislative Council on a quarterly basis on all uses of the fund.

History. Acts 2007, No. 551, § 1.

19-5-1134. Public School Insurance Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Public School Insurance Trust Fund”.

(b) The Public School Insurance Trust Fund shall consist of:

(1) A Permanent Insurance Reserve Fund, insurance premiums, adjustments, earnings, interest income, and the like, as provided by the Public Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., and the School Motor Vehicle Insurance Act, § 6-21-701 et seq.;

(2) All funds transferred from the former Public Elementary and Secondary School Insurance Fund established under §§ 6-20-1510 [repealed] and 19-5-908 [repealed]; and

(3) All funds transferred from the former School Vehicle Insurance Reserve Trust Fund established under §§ 6-21-710 and 19-5-981 [repealed].

(c)(1) The Public School Insurance Trust Fund shall be used for the operation, maintenance, and execution of the Public Elementary and Secondary School Insurance Program under the Public Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., and the Public School Motor Vehicle Insurance Program under the School Motor Vehicle Insurance Act, § 6-21-701 et seq.

(2) No money shall be appropriated from the Public School Insurance Trust Fund for any purpose except for the use and benefit of the Public Elementary and Secondary School Insurance Program and the Public School Motor Vehicle Insurance Program.

(3) All funds received by the State Insurance Department in the administration of the Public Elementary and Secondary School Insur-

ance Program and the Public School Motor Vehicle Insurance Program as premiums, adjustments, earnings, and the like:

(A) Shall be used for the following purposes, listed in a descending order of priority:

(i) To defray administrative costs;

(ii) To pay claims; and

(iii) To maintain the Public School Insurance Trust Fund; and

(B) May be invested and reinvested as the Insurance Commissioner may determine.

(4) Moneys invested and interest earned thereon shall be administered as program funds.

(5) All moneys deposited into the Public School Insurance Trust Fund shall not be subject to any deduction, tax, levy, or any other type of assessment.

(d) The initial loan from the former Public Elementary and Secondary School Insurance Fund as established by the Public Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., of one million five hundred thousand dollars (\$1,500,000) to fund the former School Vehicle Insurance Reserve Trust Fund established under the School Motor Vehicle Insurance Act, § 6-21-701 et seq., is cancelled.

History. Acts 2007, No. 738, § 10.

19-5-1135. Arkansas Fair Housing Commission Trust Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Fair Housing Commission Trust Fund”.

(b) The fund shall consist of funds received by the Arkansas Fair Housing Commission, administrative or civil penalties levied and collected pursuant to § 16-123-301 et seq., and any other moneys provided by the General Assembly.

(c) The fund shall be used for fair housing education of the public and the operational expenses of the commission, as set out in § 16-123-301 et seq.

History. Acts 2007, No. 1032, § 30;
2007, No. 1201, § 30.

19-5-1136. Animal Rescue and Shelter Trust Fund — Definition.

(a) As used in this section, “registered governmentally owned animal rescue shelter” means an animal rescue or shelter owned by a county or municipality that has submitted notice to the Department of Finance and Administration as required under subsection (f) of this section and is on the official list of registered governmentally owned animal rescue shelters prepared by the Director of the Department of Finance and Administration under subsection (f) of this section.

(b) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Animal Rescue and Shelter Trust Fund”.

(c) The fund shall consist of those special revenues as specified in § 27-24-1409(c)(1)(B) and any other revenues as may be authorized by law.

(d) The fund shall be distributed as follows:

(1) Thirty-five percent (35%) is distributed to and used by the counties as follows:

(A) Each county that has at least one (1) registered governmentally owned animal rescue shelter shall receive a proportional distribution based on the county’s population as determined by the most recent federal decennial census;

(B) Funding received by a county under this subdivision (d)(1) shall be used exclusively for the construction, maintenance, or operation of registered governmentally owned animal rescue shelters; and

(C) A county may contract with or provide grants to a private nonprofit organization for the operation of the registered governmentally owned animal rescue shelter;

(2) Thirty-five percent (35%) is distributed to and used by municipalities as follows:

(A) Each municipality that has at least one (1) registered governmentally owned animal rescue shelter shall receive a proportional distribution based on the municipality’s population as determined by the most recent federal decennial census;

(B) Funding received by a municipality under this subdivision (d)(2) shall be used exclusively for the construction, maintenance, or operation of registered governmentally owned animal rescue shelters; and

(C) A municipality may contract with or provide grants to a private nonprofit organization for the operation of the registered governmentally owned animal rescue shelter; and

(3)(A) Thirty percent (30%) is distributed to the Rural Services Division of the Arkansas Economic Development Commission to provide grants to a county or municipality based only on the infrastructure needs for animal rescues or animal shelters.

(B) Moneys distributed under this section shall not be limited to registered governmentally owned animal rescue shelters but shall be used exclusively for infrastructure needs for animal rescues or animal shelters.

(e) Any funds received by a county or municipality under subsection (d) of this section that are not used within one (1) year from the date of receipt by the county or municipality must be returned to the fund.

(f)(1)(A) On or before October 1, 2009, a county or municipality that owns one (1) or more animal rescues or animal shelters on the date that notification is mailed shall notify the director in writing to qualify for funding under this section.

(B) The notification under subdivision (f)(1)(A) of this section shall include the physical address and telephone number of each animal rescue or animal shelter that the county or municipality owns.

(2)(A) On or before October 15, 2009, the director shall provide the Treasurer of State with a list of each county and municipality that has registered as owning an animal rescue shelter.

(B) The list submitted by the Department of Finance and Administration shall be known as the official list of registered governmentally owned animal rescue shelters that are eligible to receive funding under subdivisions (d)(1) and (2) of this section.

(C) The list submitted by the Department of Finance and Administration shall include the physical address, telephone number, and the municipality, if applicable, and county in which the registered governmentally owned animal rescue shelter is located.

(3)(A) A county or municipality that begins to own or operate an animal rescue or animal shelter after October 1, 2009, may notify the Department of Finance and Administration in the same manner as provided under subdivision (f)(1) of this section and shall begin to receive funds under subdivisions (d)(1) and (2) of this section on the first distribution by the Treasurer of State following sixty (60) days after written notice to the Department of Finance and Administration was received.

(B) As soon as practicable to ensure that a county or municipality that begins to own or operate a registered governmentally owned animal rescue shelter after October 1, 2009, the Department of Finance and Administration shall revise the official list of registered governmentally owned animal rescue shelters to include the addition of the most recent registered governmentally owned animal rescue shelters and provide the list to the Treasurer of State.

History. Acts 2009, No. 692, § 1; 2015 (1st Ex. Sess.), No. 7, § 134; 2015 (1st Ex. Sess.), No. 8, § 134.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 122, provided: "Transfer of the Department of Rural Services to the Arkansas Economic Development Commission.

"(a)(1) The Department of Rural Services is transferred to the Arkansas Economic Development Commission by a type 2 transfer under § 25-2-105.

"(2) As used in this act, the Arkansas Economic Development Commission is the principal department.

"(b) All authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Arkansas Economic Development Commission, except as speci-

fied by this act.

"(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates, regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Executive Director of the Arkansas Economic Development Commission.

"(d) The members of the Board of Directors of the Arkansas Rural Development Commission, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the commission except as specified in this act.

"(e) Except as specified in this act, the Arkansas Code Revision Commission shall replace 'Department of Rural Services' with 'Rural Services Division of the Arkansas Economic Development Commission'."

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted “Rural Services Division of the Arkansas Economic Development Commission” for “Department of Rural Services” in (d)(3)(A).

19-5-1137. Arkansas Department of Environmental Quality Fee Trust Fund.

The Arkansas Department of Environmental Quality Fee Trust Fund shall consist of those special revenues as specified in § 19-6-301(104), there to be used to defray the costs of operating the Arkansas Department of Environmental Quality as set out in §§ 8-1-101 — 8-1-107.

History. Acts 2009, No. 1440, § 4; 2009, No. 1441, § 4.

19-5-1138. Lottery Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Lottery Trust Fund”.

(b) The Lottery Trust Fund shall consist of funds transferred from the Budget Stabilization Trust Fund.

(c) The Lottery Trust Fund shall also consist of other moneys as may be authorized by law.

(d) The Lottery Trust Fund shall be used for personal services and operating expenses associated with the Office of the Arkansas Lottery.

History. Acts 2009, No. 1300, § 2; 2015, No. 218, § 19.

Amendments. The 2015 amendment deleted “Commission” preceding “Trust Fund” in the section heading and throughout; and substituted “Office of the Arkansas Lottery” for “Arkansas Lottery Commission” in (d).

19-5-1139. Best Practices Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Best Practices Fund”.

(b) The Best Practices Fund may consist of the proceeds from the payment of parole or probation supervision fees under § 16-93-104(a).

(c)(1) Expenditures from the Best Practices Fund shall be used to establish and maintain programs and services that implement practices that are proven to reduce the risk of having repeat offenders or recidivism, including programs that address treatment needs of offenders.

(2) Programs funded by the Best Practices Fund, whether provided by the Department of Community Correction or another state agency or contracted with a private vendor, shall meet criteria promulgated in Department of Community Correction rules that establish evidence-based practices.

(3)(A) The funds deposited into the Best Practices Fund supplement and do not replace the state and local resources that are currently directed toward offender rehabilitation programs through the De-

partment of Community Correction, the Department of Human Services, or any other state agency.

(B) An expenditure from the General Revenue Fund Account of the State Apportionment Fund or the Community Correction Revolving Fund shall not be reduced based on the availability of funds in the Best Practices Fund.

History. Acts 2011, No. 570, § 124; 2013, No. 1335, § 7.

A.C.R.C. Notes. Acts 2011, No. 570, § 1, provided: "Legislative intent. The intent of this act is to implement compre-

hensive measures designed to reduce recidivism, hold offenders accountable, and contain correction costs."

Amendments. The 2013 amendment inserted "Community" twice in (c)(2).

RESEARCH REFERENCES

Ark. L. Rev. Mason L. Boling, Legislative Note: That Was the Easy Part: The Development of Arkansas's Public Safety

Improvement Act of 2011, and Why the Biggest Obstacle to Prison Reform Remains Intact, 66 Ark. L. Rev. 1109 (2013).

19-5-1140. Water Performance Bond Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Water Performance Bond Fund".

(b) The fund shall consist of the following:

- (1) Funds appropriated by the General Assembly;
- (2) All forfeitures collected under § 8-4-201 et seq.;
- (3) Grants made by a person or the federal government;
- (4) Gifts and donations; and
- (5) Interest earned on the moneys deposited into the fund.

(c) The fund shall be used by the Arkansas Department of Environmental Quality to hire a third-party contractor to:

(1) Take remedial action, including without limitation corrective action, the closure of a nonmunicipal domestic sewage treatment works, and any other action the Director of the Arkansas Department of Environmental Quality determines to be necessary; or

(2) Maintain and operate a nonmunicipal sewage treatment works.

History. Acts 2013, No. 402, § 3.

19-5-1141. Health Care Independence Program Trust Fund. [Expires January 1, 2017.]

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Health Care Independence Program Trust Fund".

(b)(1) The Health Care Independence Program Trust Fund may consist of moneys saved and accrued under the Health Care Independence Act of 2013, § 20-77-2401 et seq., including without limitation:

- (A) Increases in premium tax collections;
- (B) Reductions in uncompensated care; and

(C) Other spending reductions resulting from the Health Care Independence Act of 2013, § 20-77-2401 et seq.

(2) The Health Care Independence Program Trust Fund shall also consist of other revenues and funds authorized by law.

(c) The Health Care Independence Program Trust Fund may be used by the Department of Human Services to pay for future obligations under the Health Care Independence Program created by the Health Care Independence Act of 2013, § 20-77-2401 et seq.

(d)(1) The Health Care Independence Program Trust Fund expires on January 1, 2017.

(2) Any balance in the Health Care Independence Program Trust Fund on January 1, 2017, shall be transferred by the Chief Fiscal Officer of the State on his or her books and the books of the Treasurer of State and the Auditor of State to the Arkansas Works Program Trust Fund.

History. Acts 2013, No. 1496, § 22; 2013, No. 1497, § 2; 2013, No. 1498, § 2; 2016 (2nd Ex. Sess.), No. 1, § 7; 2016 (2nd Ex. Sess.), No. 2, § 7.

A.C.R.C. Notes. Acts 2013, No. 1497, § 3, provided:

“(a) The implementation of this act is suspended until an appropriation for the implementation of this act is passed by a three-fourths vote of both houses of the Eighty-Ninth General Assembly.

“(b) If an appropriation for the implementation of this act is not passed by the Eighty-Ninth General Assembly, this act is void.”

Acts 2013, No. 1498, § 3, provided:

“(a) The implementation of this act is suspended until an appropriation for the implementation of this act is passed by a three-fourths vote of both houses of the Eighty-Ninth General Assembly.

“(b) If an appropriation for the implementation of this act is not passed by the

Eighty-Ninth General Assembly, this act is void.”

Acts 2016, No. 268, § 20, provided: “FUND TRANSFER PROVISION — HEALTH CARE INDEPENDENCE PROGRAM TRUST FUND. Notwithstanding any other provisions of law to the contrary, the entire amount received and retained in the Medicaid Trust Fund from the Pulaski County Circuit Court Case No. CV2007-15345 shall be transferred from the Medicaid Trust Fund to the Health Care Independence Program Trust Fund to be used exclusively as authorized by Ark. Code 19-5-1141.

“The provisions of this section shall be in effect from July 1, 2016 through June 30, 2017.”

Publisher’s Notes. Pursuant to § 1-2-207(a), this section is set out as enacted by Acts 2013, No. 1498, § 2.

Amendments. The 2016 (2nd Ex. Sess.) amendment by identical acts Nos. 1 and 2 added (d).

19-5-1142. Nonmunicipal Domestic Sewage Treatment Works Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Nonmunicipal Domestic Sewage Treatment Works Trust Fund”.

(b) The fund shall consist of:

(1) Funds appropriated by the General Assembly;

(2) Trust fund contribution fees under § 8-4-203(b);

(3) Grants made by any person, state agency, or federal government agency;

(4) Gifts and donations; and

(5) Interest earned on the moneys deposited into the fund.

(c)(1) The fund shall be used by the Arkansas Department of Environmental Quality to ensure adequate operation, maintenance, and completed closure of a nonmunicipal domestic sewage treatment works if the Director of the Arkansas Department of Environmental Quality determines that an owner or operator has not adequately operated, maintained, or completed closure of the nonmunicipal domestic sewage treatment works.

(2) If the director determines that an owner or operator has not adequately operated, maintained, or completed closure of the nonmunicipal domestic sewage treatment works, the department may use moneys in the fund to hire a third-party contractor to:

(A) Take remedial action, including without limitation corrective action;

(B) Initiate or complete the closure of a nonmunicipal domestic sewage treatment works;

(C) Maintain and operate a nonmunicipal sewage treatment works; or

(D) Take any other action the director determines to be necessary to carry out the purposes of this section and § 8-4-203(b).

History. Acts 2015, No. 575, § 4.

A.C.R.C. Notes. Acts 2015, No. 575, § 1, provided: "Legislative findings.

"The General Assembly finds that:

"(1) The existing financial assurance requirements for nonmunicipal domestic sewage treatment works that are in place to ensure that funding is available to properly operate these sewage treatment systems for the permitted term can create hardships for those facilities that cannot secure readily available and affordable financial assurance mechanisms;

"(2) In lieu of each permit applicant and each owner or operator of a nonmu-

nicipal domestic sewage treatment works providing individual financial assurance to the Arkansas Department of Environmental Quality, the need for financial assurance for nonmunicipal domestic sewage treatment facilities may be met through the creation of a trust fund to be funded jointly by the nonmunicipal domestic wastewater treatment facilities permitted to operate in Arkansas; and

"(3) The total funding for the trust fund is anticipated to be approximately ten percent (10%) of the total amount currently required to be assured by individual permittees."

19-5-1143. Social Innovation Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the "Social Innovation Fund".

(b) The fund shall consist of:

(1) Any loans, investments, or other amounts received by the Department of Community Correction under the Pay-for-Success Act, § 12-27-201 et seq.;

(2) Grants made by any person or federal government agency; and

(3) Any other funds authorized or provided by law.

(c) The fund shall be used by the department to make any payments required under the Pay-for-Success Act, § 12-27-201 et seq.

History. Acts 2015, No. 895, § 42.

A.C.R.C. Notes. Acts 2015, No. 895, § 1, provided: “Legislative intent. It is the intent of the General Assembly to implement wide-ranging reforms to the criminal justice system in order to address

prison overcrowding, promote seamless reentry into society, reduce medical costs incurred by the state and local governments, aid law enforcement agencies in fighting crime and keeping the peace, and to enhance public safety.”

19-5-1144. Accountability Court Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Accountability Court Fund”.

(b) The fund shall consist of:

- (1) Grants made by any person or federal government agency; and
- (2) Any other funds authorized or provided by law.

(c) The fund shall be used by the Department of Community Correction for adult and juvenile specialty court programs as defined under § 16-10-139, based upon a formula to be developed by the Arkansas Judicial Council, reviewed by the Specialty Court Program Advisory Committee, and approved by the Legislative Council.

History. Acts 2015, No. 895, § 43.

A.C.R.C. Notes. Acts 2015, No. 895, § 1, provided: “Legislative intent. It is the intent of the General Assembly to implement wide-ranging reforms to the criminal justice system in order to address

prison overcrowding, promote seamless reentry into society, reduce medical costs incurred by the state and local governments, aid law enforcement agencies in fighting crime and keeping the peace, and to enhance public safety.”

19-5-1145. Arkansas Healthcare Transparency Initiative Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Healthcare Transparency Initiative Fund”.

(b)(1) The fund shall be an interest-bearing account and may be invested in the manner permitted by law, with the interest income a proper credit to the fund and which shall not revert to general revenue, unless otherwise designated in law.

(2) The fund shall be overseen by the State Insurance Department and shall be used to pay all proper costs incurred in implementing the provisions of the Arkansas Healthcare Transparency Initiative Act of 2015, § 23-61-901 et seq.

(c) The following moneys shall be paid into the fund:

(1) Penalties imposed on submitting entities pursuant to the Arkansas Healthcare Transparency Initiative Act of 2015, § 23-61-901 et seq., and rules promulgated under the Arkansas Healthcare Transparency Initiative Act of 2015, § 23-61-901 et seq.;

(2) Funds received from the federal government;

(3) Appropriations from the General Assembly; and

(4) All other payments, gifts, grants, bequests, or income from any source.

(d) Activities of the Arkansas Healthcare Transparency Initiative Board and the availability of data as authorized in § 23-61-905(c)(1) are contingent upon available funding.

History. Acts 2015, No. 1233, § 2.

19-5-1146. Arkansas Works Program Trust Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a trust fund to be known as the “Arkansas Works Program Trust Fund”.

(b) The fund shall consist of:

(1) Moneys saved and accrued under the Arkansas Works Act of 2016, § 23-61-1001 et seq., including without limitation:

(A) Increases in premium tax collections; and

(B) Other spending reductions resulting from the Arkansas Works Act of 2016, § 23-61-1001 et seq.; and

(2) Other revenues and funds authorized by law.

(c) The Department of Human Services shall use the fund to pay for future obligations under the Arkansas Works Program created by the Arkansas Works Act of 2016, § 23-61-1001 et seq.

History. Acts 2016 (2nd Ex. Sess.), No. 1, § 6; 2016 (2nd Ex. Sess.), No. 2, § 6.

SUBCHAPTER 12 — MISCELLANEOUS FUNDS CONTINUED

SECTION.

- 19-5-1201. Institutional and Community Development Fund.
- 19-5-1202. Reward Pool Fund.
- 19-5-1203. [Repealed.]
- 19-5-1204. Balanced Budget Reserve Fund.
- 19-5-1205. Youth Services Facilities Needs Fund.
- 19-5-1206. Building Authority Division Real Estate Fund.
- 19-5-1207. Arkansas Real Property Reappraisal Fund — Uses.
- 19-5-1208. Arkansas Research Matching Fund.
- 19-5-1209. Rural Physician Incentive Revolving Fund.
- 19-5-1210. Arkansas Transitional Employment Fund.
- 19-5-1211. Department of Labor Special Fund.
- 19-5-1212. [Repealed.]
- 19-5-1213. Arkansas Athletic Commission Fund.
- 19-5-1214. [Repealed.]
- 19-5-1215. [Repealed.]

SECTION.

- 19-5-1216. Arkansas Purchasing Card Services Program Fund.
- 19-5-1217. Computer and Electronic Recycling Fund.
- 19-5-1218. Energy Management Paying Fund.
- 19-5-1219. Department of Economic Development Super Projects Fund.
- 19-5-1220. Drug Prevention and Intervention Program Fund.
- 19-5-1221. Port Priority Improvement Fund.
- 19-5-1222. [Repealed.]
- 19-5-1223. [Repealed.]
- 19-5-1224. [Repealed.]
- 19-5-1225. Nonpartisan Filing Fee Fund.
- 19-5-1226. Federal Fiscal Relief Fund.
- 19-5-1227. Educational Adequacy Fund. [Effective until July 1, 2017.]
- 19-5-1227. Educational Adequacy Fund. [Effective July 1, 2017.]
- 19-5-1228. Area Agencies on Aging Fund.
- 19-5-1229. Purchase and Corporate

SECTION.	Travel Card Program
	Fund.
19-5-1230.	UAMS Cancer Research Center Matching Fund.
19-5-1231.	Economic Development Incentive Quick Action Closing Fund.
19-5-1232.	Department of Workforce Services Unemployment Insurance Administration Fund.
19-5-1233.	Arkansas Technology Infrastructure Fund.
19-5-1234.	Department of Workforce Services Fund.
19-5-1235.	Science, Technology, Engineering, and Math Fund.
19-5-1236.	Technology Acceleration Fund.
19-5-1237.	Innovate Arkansas Fund.
19-5-1238.	Sustainable Building Design Revolving Loan Fund.
19-5-1239.	Newborn Umbilical Cord Blood Initiative Fund.
19-5-1240.	Minority Business Loan Mobilization Revolving Fund.
19-5-1241.	Trial Court Administrator Fund.
19-5-1242.	Fire Protection Licensing Fund.
19-5-1243.	Arkansas Acceleration Fund.
19-5-1244.	Health Information Technology Fund.

SECTION.	
19-5-1245.	Arkansas Great Places Program Fund.
19-5-1246.	County Juror Reimbursement Fund.
19-5-1247.	County Voting System Grant Fund.
19-5-1248.	Electrical Energy Advancement Program Fund.
19-5-1249.	Clean-burning Motor Fuel Development Fund.
19-5-1250.	Open Enrollment Public Charter School Capital Grant Program Fund.
19-5-1251.	Open-Enrollment Public Charter School Facilities Loan Fund.
19-5-1252.	Safe Harbor Fund for Sexually Exploited Children — Definition.
19-5-1253.	Arkansas Port, Intermodal, and Waterway Development Grant Program Fund.
19-5-1254.	New Markets Performance Guarantee Fund.
19-5-1255.	Arkansas Unpaved Roads Program Fund.
19-5-1256.	Arkansas Wireless Information Network Financing Fund.
19-5-1257.	Workforce Initiative Act of 2015 Fund.

Effective Dates. Acts 1999, No. 589, § 7: Apr. 7, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly that there is a pressing and immediate need for additional physicians in medically underserved rural areas in Arkansas; and this act has as its purpose the furnishing of financial assistance to physicians who have an interest and desire to engage in rural community practice in Arkansas and will so obligate themselves. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill. If the bill is vetoed by

the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.”

Acts 1999, No. 1463, § 40: July 1, 1999. Emergency clause provided: “It is hereby found and determined by the Eighty-second General Assembly that changes in the state’s fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 period is later than July 1, 1999 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 1999.”

Acts 1999, No. 1567, § 28: July 1, 1999. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the United States Congress has amended the laws

pertaining to certain federally funded public assistance programs; that these programs are crucial to the life and health of many needy citizens of the State of Arkansas who otherwise will be unable to obtain food, clothing, shelter, or medical care; that federal funds have already been appropriated for this program and any delays could work irreparable harm upon the proper administration of essential governmental programs and the State of Arkansas may risk forfeiture of the federal funding; that this act so provides. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety, shall be in full force and effect on July 1, 1999."

Acts 2001, No. 307, § 2: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly of Arkansas, that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is so extended that the ninety-day period is later than July 1, 2001 such changes will not be timely. Therefore an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective July 1, 2001."

Acts 2001, No. 577, § 8: July 1, 2001. Emergency clause provided: "It is hereby found and determined by the Eighty-third General Assembly that this act must go into effect on the date the biennial appropriation for the Department of Labor goes into effect, which is July 1, 2001, and that the delay in the effective date of this act could work irreparable harm upon the proper administration and provisions of essential government programs. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1384, § 7: July 1, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the

event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001."

Acts 2001, No. 1646, § 34: July 1, 2001. Emergency clause provided that: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year and that if the current legislative session is extended such that the 90 day period is later than July 1, 2001 such changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2001."

Acts 2001, No. 1666, § 92: July 1, 2001, except §§ 56, 83, and 84, effective Apr. 16, 2001. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2001 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2001 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2001. Provided however, that the Section which amends Act 937 of 1999, the Section that provides \$6,750,000 in supplemental appropriation for Disaster Assistance and the Section that provides \$1,500,000 in supplemental appropriation for Disaster Assistance - Federal shall be effective on the date of its passage and approval."

Acts 2003, No. 1123, § 22: July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly,

that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003."

Acts 2003, No. 1672, § 7. July 1, 2003. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2003 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2003 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2003."

Acts 2003 (1st Ex. Sess.), No. 55, § 43: July 1, 2003, except § 38, effective May 13, 2003. Emergency clause provided: "It is hereby found and determined by the General Assembly that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2003 the changes will not be timely and that the authority to transfer funds to general revenue from unclaimed property receipts are required before the end of the current fiscal year. Therefore, an emergency is declared to exist and Section 38 of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its passage and approval

and the remainder of this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on July 1, 2003."

Acts 2003 (2nd Ex. Sess.), No. 72, § 2: Feb. 3, 2004. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that monies received through the provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003, Public Law 108-27 should be transferred to a fund in the State Treasury created by law; that the provisions of this Act create a fund as determined by the General Assembly; and that this act is immediately necessary because these monies are vitally needed in order to fund various provisions of law enacted to meet requirements of the Supreme Court decision in Lake View School District No. 25 v. Huckabee, 351 Ark. 31 (2002). Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2003 (2nd Ex. Sess.), No. 94, § 6: Mar. 1, 2004. Emergency clause provided: "It is found and determined by the General Assembly, that the provision of an equal opportunity for an adequate education to all the citizens of the state is imperative; that additional funds are immediately needed to provide an equal opportunity for an adequate education; that this act is designed to provide the additional revenues needed to provide this equal opportunity to all citizens; and that a delay in the effective date of this act will cause irreparable harm upon the provision of essential education opportunities and the proper administration of educational programs. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after the date of March 1, 2004."

Acts 2003 (2nd Ex. Sess.), No. 107, § 12: became law without Governor's signature, Mar. 1, 2004. Emergency clause provided:

"It is found and determined by the General Assembly, that the provision of an equal opportunity for an adequate education to all the citizens of the state is imperative; that additional funds are immediately needed to provide an equal opportunity for an adequate education; that this act is designed to provide the additional revenues needed to provide this equal opportunity to all citizens; and that a delay in the effective date of this act will cause irreparable harm upon the provision of essential education opportunities and the proper administration of educational programs. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after the date of March 1, 2004."

Acts 2003 (2nd Ex. Sess.), No. 108, § 5: Feb. 12, 2004. Emergency clause provided: "It is found and determined by the 84th General Assembly of the State of Arkansas, meeting in Second Extraordinary Session, that this act is necessary due to the November 2002 Arkansas Supreme Court decision declaring the Arkansas public school system financially inadequate. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2005, No. 2131, § 38: July 1, 2005. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a two (2) year period; that the effectiveness of this Act on July 1, 2005 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2005 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and

this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2005."

Acts 2006 (1st Ex. Sess.), No. 20, § 20: Apr. 11, 2006. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Supreme Court found that the public school funding system continues to be inadequate and the public schools are operating under a constitutional infirmity that must be corrected immediately; that to correct the constitutional infirmity and to provide adequate funding for public education the amount of foundation funding for school districts shall be revised; that school districts require additional resources for the repair, improvement and replacement of academic facilities; that legislative correction is immediately necessary in order to allow school districts to provide an adequate opportunity for an adequate education to every public school student in the state. Therefore, an emergency is declared to exist and this act being necessary for the public peace, health and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2007, No. 110, § 9: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the people of Arkansas are having to pay more in fuel costs due to the rise in oil prices; that the rise in fuel costs has resulted in an increase in the price of food and other goods; and that in order to offset these rising prices the sales and use tax rate on food and food ingredients should be reduced. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 427, § 2: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly that the effectiveness of this act on July 1, 2007, is essential because an appropriation will be made for the fund created by

this act and the appropriation will become effective on July 1, 2007; and that a delay in the effective date of this act beyond July 1, 2007, could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is declared to exist and this act being necessary for the immediate preservation of the public peace, health, and safety shall be in full force and effect from and after July 1, 2007."

Acts 2007, No. 510, § 2: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly that losing business to other states may result in distressed economic conditions to the State of Arkansas; that a contingency fund should be created and funded for the purpose of attracting new business and retain existing business within the State of Arkansas thereby maintaining and potentially increasing career and job opportunities for the citizens of this state; and that for the effective administration of this act, this act should become effective on July 1, 2007. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 551, § 4: July 1, 2007. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the creation of the Department of Workforce Services Training Trust Fund and the Department of Workforce Services Unemployment Insurance Administration Fund is necessary for the development of the workforce of the State of Arkansas and for the proper administration of the Arkansas Employment Security Law; that any delays in implementing these funds could cause irreparable harm to the administration of those programs; and that this act is necessary to achieve the purposes of those funds. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 684, § 10: Jan. 1, 2008.

Acts 2007, No. 1032, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must

take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2007, No. 1201, § 39: July 1, 2007. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2007 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2007."

Acts 2009, No. 9, § 11: Feb. 3, 2009. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the state has a severe shortage of nurses and nurse educators, that for financial and other reasons the state often has difficulty retaining state-educated nurses and nurse educators after graduation for the state's workforce, and that this act is immediately necessary to provide financial incentives to increase the number of nurses and nurse educators in the state for the protection of the public health, safety, and welfare. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

"(1) The date of its approval by the Governor;

"(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

"(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Acts 2009, No. 754, § 12: July 1, 2009. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1,

2009 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2009 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2009."

Acts 2009, No. 777, § 6: July 1, 2009. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2009 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2009 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2009."

Acts 2009, No. 806, § 6: July 1, 2009. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2009 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2009 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2009."

Acts 2009, No. 1328, § 8: July 1, 2009. Emergency clause provided: "It is found

and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2009 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2009 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2009."

Acts 2009, No. 1428, § 17: July 1, 2009. Emergency clause provided: "It is found and determined by the General Assembly, that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2009 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the Regular Session, the delay in the effective date of this Act beyond July 1, 2009 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2009."

Identical Acts 2009, Nos. 1440 and 1441, § 11: July 1, 2009. Emergency clause provided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that if the current legislative session is extended such that the 90 day period is later than July 1, 2009 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2009."

Identical Acts 2010, Nos. 262 and 296, § 17: July 1, 2010, except § 15, effective Feb. 26, 2010. Emergency clause pro-

vided: "It is hereby found and determined by the General Assembly of the State of Arkansas that changes in the state's fiscal laws must take effect at the beginning of the fiscal year, that the effectiveness of this act on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, is essential to the operation of the agencies for which allocations in this act are provided, and the delay in the effective date of this act beyond July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval, could work irreparable harm upon the proper administration and provision of essential government programs. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2010, with the exception that Section 15 in this Act shall be in full force and effect from and after the date of its passage and approval."

Acts 2011, No. 923, § 38: July 1, 2011. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one (1) year period; that the effectiveness of this Act on July 1, 2011 is essential to the operation of the agency for which the appropriations in this Act are provided, and that in the event of an extension of the legislative session, the delay in the effective date of this Act beyond July 1, 2011 could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is hereby declared to exist and this Act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after July 1, 2011."

Acts 2011, No. 1189, § 4: effective on and after Jan. 1, 2012.

Identical Acts 2012, Nos. 271 and 287, § 10: July 1, 2012.

Acts 2013, No. 1311, § 2: Apr. 18, 2013. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that specific laws applicable to the County Voting System Grant Fund need to be revised to bring

them into conformance with sound public fiscal policy; that this revision is of great importance to citizens of Arkansas; and that this act is immediately necessary to maintain an orderly system of fund transfers between the Secretary of State and the Treasurer of State. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.

Acts 2013, No. 1411, § 7: July 1, 2014. Effective date provided: "This act is effective on and after July 1, 2014."

Acts 2013, No. 1474, § 4: Apr. 22, 2013. Emergency clause provided: It is found and determined by the General Assembly of the State of Arkansas that the unemployment rate in Arkansas is high; that the high rate of unemployment in this state hinders Arkansas's economic recovery; that there is an urgent need to create jobs in this state; and that this act is immediately necessary to encourage the creation of additional jobs for Arkansans and to support Arkansas's continual economic recovery. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on: (1) The date of its approval by the Governor; (2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or (3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto."

Identical Acts 2014, Nos. 290 and 299, § 15: July 1, 2014.

Acts 2015, No. 268, § 16: July 1, 2015. Emergency clause provided: "It is found and determined by the General Assembly of the State of Arkansas that the Constitution of the State of Arkansas prohibits the appropriation of funds for more than a one-year period; that the act entitled 'AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES AND OPERATING EXPENSES FOR THE AD-

MINISTRATIVE OFFICE OF THE COURTS FOR THE OFFICIAL COURT REPORTERS AND TRIAL COURT ADMINISTRATORS OF THE CIRCUIT COURTS FOR THE FISCAL YEAR ENDING JUNE 30, 2016; AND FOR OTHER PURPOSES.’ requires the passage of this act; that the effectiveness of this act on July 1, 2015, is essential to the operation of the Administrative Office of the Courts, and that in the event of an extension of the legislative session, the delay in the effective date of this act beyond July 1, 2015, could work irreparable harm upon the proper administration and provision of essential governmental programs. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall be in full force and effect on and after July 1, 2015.”

Acts 2015, No. 1020, § 31(a): Oct. 1, 2015. Effective date clause provided: “Sections 1-5, 7-17, and 19-30 of this act are effective on and after October 1, 2015.”

Identical Acts 2015, Nos. 1144 and 1145, § 12: July 1, 2015. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that changes in the state’s fiscal laws must take effect at the beginning of the

fiscal year, and that if the current legislative session is extended such that the 90-day period is later than July 1, 2015 the changes will not be timely. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015.”

Acts 2015, Nos. 7 and 8, § 153: July 1, 2015. Emergency clause provided: “It is found and determined by the General Assembly of the State of Arkansas that the Arkansas Building Authority, the Arkansas Science and Technology Authority, the Department of Rural Services, and the Division of Land Surveys of the Arkansas Agriculture Department are inefficiently structured; that this inefficient structuring causes an excessive and unnecessary cost to the taxpayers of the this state; and that this act is essential to alleviating that financial burden. Therefore, an emergency is declared to exist, and this act being necessary for the preservation of the public peace, health, and safety shall become effective on July 1, 2015.”

Acts 2016 (3rd Ex. Sess.), No. 1, § 22: July 1, 2017. Effective date clause provided: “Sections 9-12, 14, 16 and 17 of this act are effective on and after July 1, 2017.”

19-5-1201. Institutional and Community Development Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Institutional and Community Development Fund”.

(b)(1) The fund shall consist of moneys provided by the General Assembly.

(2) The fund shall be disbursed by the disbursing officer of the Department of Finance and Administration as determined by the Commission on Institutional and Community Development.

History. Acts 1999, No. 1463, § 27.

19-5-1202. Reward Pool Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Reward Pool Fund”.

(b)(1) The fund shall consist of all monetary donations or gifts made by private citizens and corporations.

(2) The fund shall be used for the payment of rewards or enhancing state-funded rewards for information leading to the arrest of persons committing arson, as administered by the Governor and as set out in § 5-38-301.

History. Acts 1999, No. 1463, § 27.

19-5-1203. [Repealed.]

Publisher’s Notes. This section, concerning the establishment of the Motor-coach Carrier Incentive Program Fund, was repealed by Acts 2010, No. 262, § 10, and Acts 2010, No. 296, § 10. The section was derived from Acts 1999, No. 1463, § 27.

19-5-1204. Balanced Budget Reserve Fund.

- (a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Balanced Budget Reserve Fund”.
- (b)(1) The fund shall consist of those funds provided by the General Assembly.
- (2) The fund shall be used for making distribution of additional funds to general revenues as set out by law.

History. Acts 1999, No. 1463, § 27.

RESEARCH REFERENCES

ALR. Validity, Construction, and Application of State Constitutional and Statutory Balanced Budget Provisions. 82 A.L.R.6th 497.

19-5-1205. Youth Services Facilities Needs Fund.

- (a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Youth Services Facilities Needs Fund”.
- (b)(1) The Youth Services Facilities Needs Fund shall consist of funds transferred to it from the General Improvement Fund and such other funds authorized by law.
- (2) The Youth Services Facilities Needs Fund shall be used for contracts, repairs, acquisition, construction, equipment, and operational expenses to improve the facilities of the Division of Youth Services of the Department of Human Services.

History. Acts 1999, No. 1463, § 27.

19-5-1206. Building Authority Division Real Estate Fund.

- (a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Building Authority Division Real Estate Fund”.

(b)(1) The Building Authority Division Real Estate Fund shall consist of funds transferred to it from the General Improvement Fund or other funds, gifts, bequests, foundation grants and gifts, Governor's Emergency Fund or other emergency funds, federal grants and matching funds, short-term loans and advances, proceeds from bond issues, leases, service charges or fees, interagency transfers of funds, partnerships and debentures, and other funds as may be appropriated by the General Assembly.

(2) The Building Authority Division Real Estate Fund shall be used to acquire either by deed or by lease, to own or operate, to maintain, to repair, to renovate, to develop, or to construct real properties, including any necessary demolition and site improvements, for use by state agencies, as defined in § 22-2-102, for capital improvement needs under the jurisdiction of the Building Authority Division of the Department of Finance and Administration.

History. Acts 1999, No. 1463, § 27; 2001, No. 307, § 1; 2009, No. 251, § 21; 2015 (1st Ex. Sess.), No. 7, § 19; 2015 (1st Ex. Sess.), No. 8, § 19.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 1, provided: "Transfer of the Arkansas Building Authority to the Department of Finance and Administration."

"(a)(1) The Arkansas Building Authority is transferred to the Department of Finance and Administration by a type 2 transfer under § 25-2-105.

"(2) For the purposes of this act, the Department of Finance and Administration shall be considered a principal department established by Acts 1971, No. 38.

"(b) All authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, are transferred to the Department of Finance and Administration, except as specified by this act.

"(c) All powers, duties, and functions, including rulemaking, regulation, and licensing, promulgation of rules, rates, regulations, and standards, and the rendering of findings, orders, and adjudications are transferred to the Director of the Department of Finance and Administration.

"(d) The members of the Arkansas Building Authority Council, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the council except as specified in this act.

"(e) The Arkansas Code Revision Commission shall make appropriate name changes in the Arkansas Code to implement this act."

Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 152, provided: "(a) Any funds authorized by the Ninetieth General Assembly from the Arkansas Building Authority Maintenance Fund may be deemed payable from the Building Authority Division Maintenance Fund.

"(b) Any funds authorized by the Ninetieth General Assembly from the Arkansas Building Authority Real Estate Fund may be deemed payable from the Building Authority Division Real Estate Fund."

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted "Building Authority Division Real Estate Fund" for "Arkansas Building Authority Real Estate Fund" in the section heading and in (a); substituted "The Building Authority Division Real Estate Fund" for "This fund" in (b)(1) and for "The fund" in (b)(2); and substituted "Building Authority Division of the Department of Finance and Administration" for "Arkansas Building Authority" in (b)(2).

19-5-1207. Arkansas Real Property Reappraisal Fund — Uses.

The proceeds of the Arkansas Real Property Reappraisal Fund shall be used exclusively to pay counties and professional reappraisal companies for the reappraisal of real property as provided in § 26-26-1901 et seq. There shall be no deduction from the proceeds of the fund to pay any other fees or expenses except as provided in § 26-26-1901 et seq.

History. Acts 1999, No. 1444, § 2.

19-5-1208. Arkansas Research Matching Fund.

(a) There is created the Arkansas Research Matching Fund.

(b) The Arkansas Research Matching Fund shall be administered by the Executive Director of the Arkansas Economic Development Commission and shall be for the benefit of colleges and universities located within the State of Arkansas.

(c)(1) In order to qualify for the research moneys to be made available through the Arkansas Research Matching Fund, a school must be a two-year or four-year accredited institution of post-secondary education.

(2) Consortiums of eligible institutions are eligible and encouraged to apply for these funds.

(d) The Arkansas Research Matching Fund shall be focused on basic and strategic research.

(e) The Arkansas Research Matching Fund shall consist of those moneys transferred from the General Improvement Fund and any other funds made available by the General Assembly.

History. Acts 1999, No. 1545, § 2; 2001, No. 1646, § 16; 2015 (1st Ex. Sess.), No. 7, § 107; 2015 (1st Ex. Sess.), No. 8, § 107.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 62, provided: “Transfer of the Arkansas Science and Technology Authority.

“(a)(1) The Arkansas Science and Technology Authority is transferred to the Arkansas Economic Development Commission by a type 2 transfer under § 25-2-105.

“(2) For the purposes of this act, the commission is the principal department under Acts 1971, No. 38.

“(b) The statutory authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, of the authority are transferred to the commission, except as specified in this act.

“(c) The prescribed powers, duties, and functions, including rulemaking, regulation, and licensing; promulgation of rules, rates, regulations, and standards; and the rendering of findings, orders, and adjudication of the authority are transferred to the executive director of the commission, except as specified in this act.

“(d) The members of the Board of Directors of the Arkansas Science and Technology Authority, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the board except as specified in this act.”

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted “Executive Director of the Arkansas Economic Development Commission” for “Arkansas Science and Technology Authority” in (b).

Cross References. Arkansas Research Matching Fund, § 15-3-201 et seq.

19-5-1209. Rural Physician Incentive Revolving Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Rural Physician Incentive Revolving Fund".

(b) Any unexpended balance in the fund at the end of each state fiscal year shall be carried forward to the next fiscal year to be used for the same intent and purpose set forth in § 20-12-501 et seq.

History. Acts 1999, No. 589, § 2.

19-5-1210. Arkansas Transitional Employment Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Arkansas Transitional Employment Fund".

(2) The fund shall consist of such revenue provided by law.

(b) The fund shall be used exclusively by the Temporary Assistance for Needy Families Oversight Board [abolished] to fund its programs, operations, and activities.

History. Acts 1999, No. 1567, § 24; 2015, No. 1144, § 8; 2015, No. 1145, § 8.

A.C.R.C. Notes. Identical Acts 2015, Nos. 1144 and 1145, § 1, provided: "The purpose of this act is to amend the Revenue Stabilization Law."

Identical Acts 2015, Nos. 1144 and 1145, § 11, provided: "DUPLICATE ACTS. If HB 1548 and SB 689 of the 2015 Regular Session of the 90th General Assembly are

both enacted and adopted by the 90th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other."

Amendments. The 2015 amendment by identical acts Nos. 1144 and 1145 substituted "Temporary Assistance for Needy Families Oversight Board" for "Arkansas Transitional Employment Board" in (b).

19-5-1211. Department of Labor Special Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a special fund to be known as the "Department of Labor Special Fund".

(b) The Department of Labor Special Fund shall consist of:

(1) Those special revenues set out in § 19-6-301(25), (36), (72), (112), (158), (180), and (251); and

(2) The fee, penalty, and assessment income and all other income, the disposition of which is not otherwise provided by law, of the Department of Labor.

(c) The Department of Labor Special Fund shall be used for the maintenance, operation, and improvements required by the department in carrying out the special revenue programs enumerated in subsection (b) of this section, and to defray the costs of the maintenance, operation, and improvements required by the department or the Director of the Department of Labor in carrying out the functions, powers, and duties imposed by law on the department or the director.

(d) The director, with the approval of the Chief Fiscal Officer of the State, is authorized to transfer funds from the Department of Labor Special Fund to the Department of Labor Fund Account.

History. Acts 2001, No. 577, § 1; 2014, No. 290, § 5; 2014, No. 299, § 5.

A.C.R.C. Notes. Identical Acts 2014, Nos. 290 and 299, § 1, provided: “The purpose of this act is to amend the Revenue Stabilization Law.”

Identical Acts 2014, Nos. 290 and 299, § 14, provided: “DUPLICATE ACTS. If HB 1159 and SB 147 of the 2014 Fiscal

Session of the 89th General Assembly are both enacted and adopted by the 89th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other.”

Amendments. The 2014 amendment by identical acts Nos. 290 and 299 inserted “and (251)” in (b)(1).

19-5-1212. [Repealed.]

Publisher’s Notes. This section, concerning the Capitol Grounds Monument and Memorial Preservation Fund, was re-

pealed by Acts 2003 (1st Ex. Sess.), No. 55, § 23. The section was derived from Acts 2001, No. 1652, §§ 1-4.

19-5-1213. Arkansas Athletic Commission Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Athletic Commission Fund”.

(b)(1) The fund shall consist of those fees set out in § 17-22-101 et seq.

(2) The fund shall be used for those purposes set out in § 17-22-101 et seq.

History. Acts 2001, No. 1646, § 17.

19-5-1214. [Repealed.]

Publisher’s Notes. This section, concerning the Military Support Revolving Fund, was repealed by Acts 2009, No. 251,

§ 22. The section was derived from Acts 2001, No. 1646, § 17.

19-5-1215. [Repealed.]

Publisher’s Notes. This section, concerning the Massage Therapy Board Fund, was repealed by Acts 2015, No.

1020, § 29. This section was derived from Acts 2001, No. 1646, § 17.

19-5-1216. Arkansas Purchasing Card Services Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Purchasing Card Services Program Fund”.

(b)(1) The fund shall be used for the payment of obligations for participating agencies by the disbursing officer of the Department of Finance and Administration.

(2) These expenditures shall be funded by transfers from the funds of the participating agencies.

History. Acts 2001, No. 1666, § 39.

19-5-1217. Computer and Electronic Recycling Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Computer and Electronic Recycling Fund".

(b) The fund shall be administered by the Arkansas Department of Environmental Quality and may be used to:

(1) Promote market research and development grants to determine the most efficient means of collecting, transporting, and processing scrap electronic equipment;

(2) Work with the Department of Finance and Administration and the Marketing and Redistribution Section to establish statewide contracts for computer and electronics recycling and demanufacturing businesses; and

(3) Support and fund other measures necessary to implement and promote the recycling, donation, demanufacturing, or disposal options for computers and electronic equipment.

History. Acts 2001, No. 1410, § 9.

A.C.R.C. Notes. The Marketing and Redistribution Section, referred to in this section, is part of the Office of State Pro-

curement of the Department of Finance and Administration. See § 25-8-106.

Publisher's Notes. Acts 2001, No. 1410, § 9, is also codified as § 25-34-109.

19-5-1218. Energy Management Paying Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Energy Management Paying Fund".

(b)(1) The fund shall be used for the payment of utility bills for participating agencies by the disbursing officer of the Department of Finance and Administration.

(2) These expenditures shall be funded by transfers from the funds of the participating agencies.

History. Acts 2001, No. 1384, § 3.

19-5-1219. Department of Economic Development Super Projects Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State the "Department of Economic Development Super Projects Fund".

(b) The fund shall consist of such funds as may be provided by law, there to be used for economic development super projects of the Arkansas Economic Development Commission.

History. Acts 2003, No. 1123, § 7.

19-5-1220. Drug Prevention and Intervention Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Drug Prevention and Intervention Program Fund”.

(b) The fund shall consist of such revenues authorized by law.

(c) The fund shall be used by the Department of Health to fund drug prevention and intervention activities.

History. Acts 2003, No. 1672, § 4.

19-5-1221. Port Priority Improvement Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Port Priority Improvement Fund”.

(b)(1) The fund shall consist of the funds or other moneys that may be deposited into the fund as provided by the General Assembly.

(2) The fund shall be used for the purpose of providing financial assistance to public port authorities as set out in the Arkansas Port Priority Improvement Program Act, § 15-23-901 et seq., and for development of port infrastructure, including engineering and construction costs.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 22.

19-5-1222. [Repealed.]

Publisher’s Notes. This section, concerning the Nursing Student Loan Revolving Fund, was repealed by Acts 2009, No.

9, § 10. The section was derived from Acts 2003 (1st Ex. Sess.), No. 55, § 22; 2005, No. 1962, § 84.

19-5-1223. [Repealed.]

Publisher’s Notes. This section, concerning the Committed to Education Fund, was repealed by Acts 2007, No.

1201, § 31 and No. 1032, § 31. The section was derived from Acts 2003 (1st Ex. Sess.), No. 55, § 22.

19-5-1224. [Repealed.]

Publisher’s Notes. This section, concerning the Title Insurance Agents’ Licensing Board Fund, was repealed by Acts

2007, No. 684, § 7. The section was derived from Acts 2003 (1st Ex. Sess.), No. 55, § 22.

19-5-1225. Nonpartisan Filing Fee Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Nonpartisan Filing Fee Fund”.

(b)(1) The fund shall consist of nonpartisan office filing fees under § 7-10-103.

(2) The fund shall be used to cover the cost of election expenses of the State Board of Election Commissioners as set out in § 7-10-101 et seq.

History. Acts 2003 (1st Ex. Sess.), No. 55, § 22; 2013, No. 1110, § 14.

Amendments. The 2013 amendment substituted “Nonpartisan” for “Judicial” in the section heading and in (a); in (b)(1), deleted “judicial” following “nonpartisan”

and substituted “under” for “as set out in”; and substituted “to cover” for “for covering” in (b)(2).

Cross References. Filing as a candidate — Judicial Filing Fee Fund, § 7-10-103.

19-5-1226. Federal Fiscal Relief Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Federal Fiscal Relief Fund”.

(b)(1)(A) The Federal Fiscal Relief Fund shall consist of those moneys remaining in the State Treasury received from the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, which have not been transferred to other funds prior to February 3, 2004.

(B) The Chief Fiscal Officer of the State and the Treasurer of State shall transfer those moneys as set out in subdivision (b)(1)(A) of this section from the funds in which they reside to the Federal Fiscal Relief Fund.

(2) The Chief Fiscal Officer of the State shall, from time to time, determine any balances of the moneys transferred from the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, to other funds due to enactments of the Eighty-Fourth General Assembly meeting in Second Extraordinary Session that are no longer required to fulfill the purpose for which the funds were transferred and shall transfer those balances to the Federal Fiscal Relief Fund.

(3)(A) An amount not to exceed twenty-five million dollars (\$25,000,000) in the Federal Fiscal Relief Fund may be used to supplement general revenues if required to meet the current forecast of general revenues which is in effect on February 3, 2004.

(B) The Chief Fiscal Officer of the State may transfer the amount required to supplement general revenues from the Federal Fiscal Relief Fund to the General Revenue Fund Account of the State Apportionment Fund after review by the Legislative Council or the Joint Budget Committee.

(C) Any remaining moneys in the Federal Fiscal Relief Fund shall be used for those purposes as may be authorized by the General Assembly.

(c) Any enactment of the Eighty-Fourth General Assembly meeting in Second Extraordinary Session that requires a transfer of moneys received from the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, shall be deemed to be from the Federal Fiscal Relief Fund.

History. Acts 2003 (2nd Ex. Sess.), No. 72, § 1; 2005, No. 1962, § 85. Relief Reconciliation Act of 2003, Pub. L. No. 108-27, is codified as 26 U.S.C. § 1.

U.S. Code. The Jobs and Growth Tax

19-5-1227. Educational Adequacy Fund. [Effective until July 1, 2017.]

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Educational Adequacy Fund”.

(b) After the Treasurer of State has made deductions from the revenues under § 19-5-203(b)(2)(A), the Educational Adequacy Fund shall consist of:

(1) All net revenues collected due to enactments of the Eighty-Fourth General Assembly meeting in Second Extraordinary Session, unless a different distribution of those additional net revenues is otherwise provided in the act creating those additional net revenues;

(2) The revenues credited to the Educational Adequacy Fund under § 26-54-113(b)(2);

(3) The revenues generated by §§ 26-52-302(d), 26-52-316, 26-52-317(c)(1)(C), 26-52-319(a)(2)(C), 26-53-107(d), 26-53-145(c)(1)(C), 26-53-148(a)(2)(C), 26-56-201(g)(1)(B), 26-56-224(c)(3), and 26-57-1002(d)(1)(A)(ii); and

(4) Other revenues as provided by law.

(c)(1) The Chief Fiscal Officer of the State will determine, from time to time, the amount of funds required from the Educational Adequacy Fund which, when added to other resources available to the Department of Education Public School Fund Account of the Public School Fund and the Department of Education Fund Account of the Education Fund, is needed to fulfill the financial obligation of the state to provide an adequate educational system as authorized by law and shall certify the amounts to the Treasurer of State.

(2) At the end of each month, the Treasurer of State shall transfer all moneys available from the Educational Adequacy Fund to the Department of Education Public School Fund Account of the Public School Fund and to the Department of Education Fund Account of the Education Fund until the sum of all transfers from the Educational Adequacy Fund equals the amounts determined in subdivision (c)(1) of this section, there to be used as determined by law.

(d) In the event the Chief Fiscal Officer of the State determines that the transfers from the Educational Adequacy Fund, when added to the other resources available to the Department of Education Public School Fund Account of the Public School Fund, are not sufficient to meet the state’s financial obligation to provide an adequate educational system as authorized by law, the additional amount required shall be transferred from the other funds and fund accounts, except the Educational Facilities Partnership Fund Account, within §§ 19-5-402 and 19-5-404(a) [repealed] based upon the proportion that each of the remaining fund and fund accounts, excluding the Educational Facilities Partner-

ship Fund Account, bears to the total of the remaining funds and fund accounts in §§ 19-5-402 and 19-5-404(a) [repealed].

History. Acts 2003 (2nd Ex. Sess.), No. 94, § 5; 2003 (2nd Ex. Sess.), No. 107, § 11; 2003 (2nd Ex. Sess.), No. 108, § 1; 2005, No. 2131, § 35; 2006 (1st Ex. Sess.), No. 20, § 10; 2007, No. 110, § 8; 2009, No. 1440, § 5; 2009, No. 1441, § 5; 2012, No. 271, § 4; 2012, No. 287, § 4; 2013, No. 1411, § 4.

A.C.R.C. Notes. Pursuant to Acts 2003 (2nd Ex. Sess.), No. 108, § 4 and § 1-2-207, this section is set out as enacted by Acts 2003 (2nd Ex. Sess.), No. 94, § 5, Acts 2003 (2nd Ex. Sess.), No. 107, § 11, and Acts 2003 (2nd Ex. Sess.), No. 108, § 1.

Pursuant to § 1-2-207 the enactment of subsection (c) of this section by Acts 2003 (2nd Ex. Sess.), No. 108, § 1 supersedes its enactment by Acts 2003 (2nd Ex. Sess.), No. 94, § 5, and Acts 2003 (2nd Ex. Sess.), No. 107, § 11. Subsection (c) of this section was enacted by Acts 2003 (2nd Ex. Sess.), No. 94, § 5, and Acts 2003 (2nd Ex. Sess.), No. 107, § 11 to read: "On the last day of the month, the Treasurer of State shall transfer amounts available in the Educational Adequacy Trust Fund to the Department of Education Public School Fund Account established in Arkansas Code § 19-5-305, to be used for the purposes as provided by law. The Treasurer of State shall make the transfer after making the deductions required from the net special revenues as set out in Arkansas Code § 19-5-203(b)(2)(A)."

Pursuant to § 1-2-207 the enactment of subsections (c) and (d) of this section by Acts 2003 (2nd Ex. Sess.), No. 108, § 1 supersedes the enactment of subsection (d) by Acts 2003 (2nd Ex. Sess.), No. 107, § 11. Subsection (d) of this section was enacted by Acts 2003 (2nd Ex. Sess.), No. 107, § 11 to read:

"(d)(1) Additionally, for each of the state's fiscal years beginning July 1, 2004,

the Chief Fiscal Officer of the State shall determine as an annual allocation amount for the Educational Adequacy Trust Fund an amount equivalent to the revenues generated by Arkansas Code § 26-52-316 which shall be equal to total net general revenues as enumerated in § 19-6-201(1) and (2), which were collected in the immediate past year, times a factor of 0.0125.

"(2) On the last day of each month of the fiscal year, the Chief Fiscal Officer of the State shall certify to the Treasurer of State an amount equal to one-twelfth (1/12) of the annual allocation amount determined in subdivision (d)(1) of this section for transfer to the Educational Adequacy Trust Fund.

"(3) The Treasurer of State shall make the transfer of the amount certified in subdivision (d)(2) of this section from general revenues after making the deductions required from the net general revenues under Arkansas Code § 19-5-202(b)(2)(B)(i)."

Acts 2003 (2nd Ex. Sess.), No. 108, § 4, provided: "Any enactment of the Eighty-Fourth General Assembly, meeting in Second Extraordinary Session, which creates an 'Educational Adequacy Trust Fund' is hereby deemed to be the 'Educational Adequacy Fund', as enacted by the Eighty-Fourth General Assembly meeting in Second Extraordinary Session as created by this Act."

Publisher's Notes. For text of section effective July 1, 2017, see the following version.

Amendments. The 2012 amendment by identical acts Nos. 271 and 287 inserted "26-56-201(g)(1)(B)" in (b)(3).

The 2013 amendment, in (b)(3), substituted "26-52-319(a)(2)(C)" for "26-52-319(a)(3)(C)" and "26-53-148(a)(2)(C)" for "26-53-148(a)(3)(C)".

19-5-1227. Educational Adequacy Fund. [Effective July 1, 2017.]

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Educational Adequacy Fund".

(b) After the Treasurer of State has made deductions from the revenues under § 19-5-203(b)(2)(A), the Educational Adequacy Fund shall consist of:

(1) All net revenues collected due to enactments of the Eighty-Fourth General Assembly meeting in Second Extraordinary Session, unless a different distribution of those additional net revenues is otherwise provided in the act creating those additional net revenues;

(2) The revenues credited to the Educational Adequacy Fund under § 26-54-113(b)(2);

(3) The revenues generated by §§ 26-52-302(d), 26-52-316, 26-52-317(c)(1)(C), 26-52-319(a)(2)(C), 26-53-107(d), 26-53-145(c)(1)(C), 26-53-148(a)(2)(C), 26-56-224(c)(3), and 26-57-1002(d)(1)(A)(ii); and

(4) Other revenues as provided by law.

(c)(1) The Chief Fiscal Officer of the State will determine, from time to time, the amount of funds required from the Educational Adequacy Fund which, when added to other resources available to the Department of Education Public School Fund Account of the Public School Fund and the Department of Education Fund Account of the Education Fund, is needed to fulfill the financial obligation of the state to provide an adequate educational system as authorized by law and shall certify the amounts to the Treasurer of State.

(2) At the end of each month, the Treasurer of State shall transfer all moneys available from the Educational Adequacy Fund to the Department of Education Public School Fund Account of the Public School Fund and to the Department of Education Fund Account of the Education Fund until the sum of all transfers from the Educational Adequacy Fund equals the amounts determined in subdivision (c)(1) of this section, there to be used as determined by law.

(d) In the event the Chief Fiscal Officer of the State determines that the transfers from the Educational Adequacy Fund, when added to the other resources available to the Department of Education Public School Fund Account of the Public School Fund, are not sufficient to meet the state's financial obligation to provide an adequate educational system as authorized by law, the additional amount required shall be transferred from the other funds and fund accounts, except the Educational Facilities Partnership Fund Account, within §§ 19-5-402 and 19-5-404(a) [repealed] based upon the proportion that each of the remaining fund and fund accounts, excluding the Educational Facilities Partnership Fund Account, bears to the total of the remaining funds and fund accounts in §§ 19-5-402 and 19-5-404(a) [repealed].

History. Acts 2003 (2nd Ex. Sess.), No. 94, § 5; 2003 (2nd Ex. Sess.), No. 107, § 11; 2003 (2nd Ex. Sess.), No. 108, § 1; 2005, No. 2131, § 35; 2006 (1st Ex. Sess.), No. 20, § 10; 2007, No. 110, § 8; 2009, No. 1440, § 5; 2009, No. 1441, § 5; 2012, No. 271, § 4; 2012, No. 287, § 4; 2013, No. 1411, § 4; 2016 (3rd Ex. Sess.), No. 1, § 10.

A.C.R.C. Notes. Acts 2016 (3rd Ex. Sess.), No. 1, § 1, provided: "This act shall

be known and may be cited as the 'Arkansas Highway Improvement Plan of 2016'."

Publisher's Notes. For text of section effective until July 1, 2017, see the preceding version.

Amendments. The 2016 (3rd Ex. Sess.) amendment deleted "26-56-201(g)(1)(B)" following "26-53-148(a)(2)(C)" in (b)(3).

Effective Dates. Acts 2016 (3rd Ex. Sess.), No. 1, § 22: July 1, 2017.

19-5-1228. Area Agencies on Aging Fund.

(a)(1) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the "Area Agencies on Aging Fund".

(2) The Treasurer of State shall credit to the fund the amount certified each quarter under § 26-51-2507.

(b)(1) The Treasurer of State shall distribute moneys in the fund to the Division of Aging and Adult Services of the Department of Human Services to be distributed to the eight (8) area agencies on aging based on the division's funding formula.

(2) The division's funding formula shall take into consideration the following factors without limitation:

(A) The geographical distribution of the older individuals in the state; and

(B) The distribution of the older individuals in the state who have the greatest economic need and social need, with particular consideration of the low-income minority older individuals.

History. Acts 2005, No. 1821, § 2; redesignated former (b) as (b)(1) and 2013, No. 1477, § 1. added (b)(2).

Amendments. The 2013 amendment

19-5-1229. Purchase and Corporate Travel Card Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous revolving fund to be known as the "Purchase and Corporate Travel Card Program Fund".

(b) The fund shall be used for rebates from vendor banks, distribution to participating agencies, and operating expenses connected with the administration of the Purchase and Corporate Travel Card Program.

History. Acts 2005, No. 2034, § 32.

19-5-1230. UAMS Cancer Research Center Matching Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "UAMS Cancer Research Center Matching Fund".

(b) The fund shall consist of such revenue as may be authorized by law.

(c) The fund shall be used as matching funds for the construction of and endowments for the Arkansas Cancer Research Center of the University of Arkansas for Medical Sciences.

(d)(1) The Chief Fiscal Officer of the State shall release funds to the University of Arkansas for Medical Sciences on a matching basis in an amount equal to the amount of grants and donations received as cash, cash equivalent, or an in-kind property pledge enforced by a binding

written agreement. The period for which grants and donations shall be counted for matching purposes shall be January 1, 2007 — June 30, 2009.

(2) The release of the funds shall be upon documentation demonstrating that the matching requirement has been met. The documentation shall be signed by the Chancellor of the University of Arkansas for Medical Sciences.

(3) Requests for the release of funds may be made on a quarterly basis, and pending a favorable review of the documentation by the Chief Fiscal Officer of the State, payments shall be made in the first month following the request.

History. Acts 2007, No. 427, § 1.

19-5-1231. Economic Development Incentive Quick Action Closing Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Economic Development Incentive Quick Action Closing Fund”.

(b) The Economic Development Incentive Quick Action Closing Fund shall consist of money transferred from the General Revenue Allotment Reserve Fund and any other money provided by law.

(c) The Economic Development Incentive Quick Action Closing Fund shall be used by the Arkansas Economic Development Commission for investment incentives to compete with other states to attract new business and economic development to the state or to retain existing business in the state.

(d) Money from the Economic Development Incentive Quick Action Closing Fund may be used in conjunction with other incentives offered by the state to attract new business or retain existing business.

(e)(1) Any proposed use of the Economic Development Incentive Quick Action Closing Fund by the Arkansas Economic Development Commission shall first be approved by the Governor.

(2) Upon approval by the Governor, the Governor shall submit the proposed use of the Economic Development Incentive Quick Action Closing Fund for the review of the Legislative Council.

(f) The Arkansas Economic Development Commission shall submit an annual written report to the Legislative Council concerning the Economic Development Incentive Quick Action Closing Fund, which will contain the following:

(1) The name and address of the businesses receiving money from the Economic Development Incentive Quick Action Closing Fund;

(2) The date, amount, and reason of the disbursements of money from the Economic Development Incentive Quick Action Closing Fund;

(3) An evaluation of the effectiveness of the disbursements made from the Economic Development Incentive Quick Action Closing Fund; and

(4) Any suggestions for improving the use of the Economic Development Incentive Quick Action Closing Fund.

History. Acts 2007, No. 510, § 1.

19-5-1232. Department of Workforce Services Unemployment Insurance Administration Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Department of Workforce Services Unemployment Insurance Administration Fund”.

(b)(1) The fund shall consist of the proceeds of the stabilization tax as specified in § 11-10-706(f), any interest accruing on these revenues, and any other funds made available by the General Assembly.

(2) The fund shall be used for operating expenses of the unemployment insurance program necessary to the proper administration of the Department of Workforce Services Law, § 11-10-101 et seq., as determined by the Director of the Department of Workforce Services.

(c) The Director of the Department of Workforce Services shall report to the Legislative Council on a quarterly basis on all uses of the fund.

History. Acts 2007, No. 551, § 2.

19-5-1233. Arkansas Technology Infrastructure Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Arkansas Technology Infrastructure Fund”.

(b) The fund shall consist of savings that accrue to state agencies from reductions in the cost of providing services to citizens as a result of employing technology, grants, gifts, and donations received by this state, agency investments toward enterprise projects, and such revenues as may be authorized by law.

(c) The fund shall be used to encourage state agencies to pursue innovative and creative approaches using technology to provide needed citizens’ services in a more cost effective and efficient manner, as set out in §§ 25-33-201 — 25-33-205 [repealed].

History. Acts 2007, No. 1032, § 32;
2007, No. 1201, § 32.

19-5-1234. Department of Workforce Services Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Department of Workforce Services Fund”.

(b) The fund shall consist of those general revenues as may be authorized by law and any other nonfederal funds as may be provided by law.

(c) The fund shall be used for the maintenance, operation, and improvement required by the Department of Workforce Services in carrying out those powers, functions, and duties imposed by law upon the Director of the Department of Workforce Services as set out in the Department of Workforce Services Law, § 11-10-101 et seq., and § 20-76-101 et seq., or any other duties that may be imposed by law upon the department, including those duties transferred to the department under the provisions of § 20-76-111 [repealed].

History. Acts 2007, No. 1032, § 32;
2007, No. 1201, § 32.

19-5-1235. Science, Technology, Engineering, and Math Fund.

(a) There is created the Science, Technology, Engineering, and Math Fund.

(b) The fund is established for the purpose of retaining, recruiting, and attracting competent science, technology, engineering, and math teachers by providing industry-competitive income to certified, qualified teachers who teach science, technology, engineering, and math subjects.

(c) The fund shall be a miscellaneous fund whose balance shall not be reclaimed at the end of the biennium but shall be carried forward for the same use in subsequent years.

History. Acts 2007, No. 564, § 2. ogy, Engineering, and Math Fund, § 6-17-
Cross References. Science, Technol- 2701 et seq.

19-5-1236. Technology Acceleration Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Technology Acceleration Fund".

(b)(1) The Technology Acceleration Fund shall consist of funds transferred to it from the General Improvement Fund or other funds, gifts, bequests, foundation grants and gifts, Governor's Emergency Fund or other emergency funds, federal grants and matching funds, proceeds from bond issues, service charges or fees, interagency transfers of funds, and other funds as may be appropriated by the General Assembly.

(2) The Technology Acceleration Fund shall consist of money transferred from the General Revenue Allotment Reserve Fund and any other money provided by law.

(c) The Technology Acceleration Fund shall be used by the Arkansas Economic Development Commission and the Arkansas Development Finance Authority for investment incentives to enhance the economy of the state through technology development.

(d) Money from the Technology Acceleration Fund may be used in conjunction with other incentives offered by the state to create, attract, or retain business.

(e)(1) Any proposed use of the Technology Acceleration Fund by the Arkansas Economic Development Commission or the Arkansas Development Finance Authority shall first be approved by the Governor.

(2) The Arkansas Economic Development Commission and the Arkansas Development Finance Authority shall make a joint recommendation to the Governor for any proposed use of the Technology Acceleration Fund.

History. Acts 2009, No. 806, § 1; 2009, No. 967, § 1; 2015 (1st Ex. Sess.), No. 7, §§ 108, 109; 2015 (1st Ex. Sess.), No. 8, §§ 108, 109.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 62, provided: “Transfer of the Arkansas Science and Technology Authority.

“(a)(1) The Arkansas Science and Technology Authority is transferred to the Arkansas Economic Development Commission by a type 2 transfer under § 25-2-105.

“(2) For the purposes of this act, the commission is the principal department under Acts 1971, No. 38.

“(b) The statutory authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, of the authority are transferred to the commission, except as speci-

fied in this act.

“(c) The prescribed powers, duties, and functions, including rulemaking, regulation, and licensing; promulgation of rules, rates, regulations, and standards; and the rendering of findings, orders, and adjudication of the authority are transferred to the executive director of the commission, except as specified in this act.

“(d) The members of the Board of Directors of the Arkansas Science and Technology Authority, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the board except as specified in this act.”

Amendments. The 2015 amendment by 2015 (1st Ex. Sess.), Nos. 7 and 8 deleted “the Arkansas Science and Technology Authority” following “Economic Development Commission” in (c) and twice in (e).

19-5-1237. Innovate Arkansas Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Innovate Arkansas Fund”.

(b) The fund shall consist of funds as may be provided for by law.

(c) The fund shall be used by the Arkansas Economic Development Commission for the sole support of a contract between the commission and the entity selected to provide support and assistance for development and growth of knowledge-based and technology-based companies in the State of Arkansas.

History. Acts 2009, No. 1440, § 6; 2009, No. 1441, § 6.

19-5-1238. Sustainable Building Design Revolving Loan Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Sustainable Building Design Revolving Loan Fund”.

(b)(1) The Sustainable Building Design Revolving Loan Fund shall consist of funds transferred to it from the General Improvement Fund or other funds, gifts, bequests, foundation grants and gifts, Governor's Emergency Fund or other emergency funds, federal grants and matching funds, proceeds from bond issues, service charges or fees, inter-agency transfers of funds, and other funds as may be appropriated by the General Assembly.

(2) The Sustainable Building Design Revolving Loan Fund shall consist of funds received from agencies, boards, or commissions to repay loans for the Sustainable Building Design Program for State Agencies, funds made available by the General Assembly from time to time, and such revenues as may be authorized by law.

(c) The Sustainable Building Design Revolving Loan Fund shall be used to provide loans to agencies for the program as authorized by law and approved by the Chief Fiscal Officer of the State.

History. Acts 2009, No. 754, § 7.

19-5-1239. Newborn Umbilical Cord Blood Initiative Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Newborn Umbilical Cord Blood Initiative Fund".

(b) The fund shall consist of those funds provided by the income tax check-off program pursuant to § 26-51-2508, federal and private grants and donations, and any other funds authorized by law.

(c) The fund shall be used for the purposes set forth in the Newborn Umbilical Cord Blood Initiative Act, § 20-8-501 et seq.

History. Acts 2009, No. 777, § 2.

19-5-1240. Minority Business Loan Mobilization Revolving Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Minority Business Loan Mobilization Revolving Fund".

(b) The Minority Business Loan Mobilization Revolving Fund shall consist of the unexpended fund balances remaining in the Small Business Loan Fund Account of the 82nd Session General Improvement Fund as of the close of business on June 30, 2009, and such other funds as may be authorized by law.

(c) All reimbursements, repayments of loans, and interest earned and deposited into the Minority Business Loan Mobilization Revolving Fund from any source shall be treated as a refund to expenditure.

(d) The Minority Business Loan Mobilization Revolving Fund shall be used to promote the development of minority business enterprises in the state, increase the ability of minority business enterprises to

compete for state contracts, and sustain the economic growth of minority business enterprises in the state.

History. Acts 2009, No. 1428, § 14.

19-5-1241. Trial Court Administrator Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous revenue fund to be known as the "Trial Court Administrator Fund".

(b) The Trial Court Administrator Fund shall consist of those moneys transferred from the State Administration of Justice Fund, the first one hundred thousand dollars (\$100,000) collected annually from filing fees for the office of the prosecuting attorney, and other moneys as authorized by law.

(c) The Trial Court Administrator Fund shall be used for paying and reimbursing:

- (1) Trial court administrators under § 16-13-3301 et seq.; and
- (2) Substitute trial court administrators under § 16-10-801 et seq.

History. Acts 2009, No. 1328, § 4; 2014, No. 290, § 6; 2014, No. 299, § 6; 2015, No. 268, § 12.

A.C.R.C. Notes. Identical Acts 2014, Nos. 290 and 299, § 1, provided: "The purpose of this act is to amend the Revenue Stabilization Law."

Identical Acts 2014, Nos. 290 and 299, § 14, provided: "DUPLICATE ACTS. If HB 1159 and SB 147 of the 2014 Fiscal Session of the 89th General Assembly are both enacted and adopted by the 89th General Assembly in identical form, then the last Act passed or latest expression shall supersede the other."

Amendments. The 2014 amendment by identical acts Nos. 290 and 299 inserted "the first one hundred thousand dollars (\$100,000) collected annually from filing fees for the office of the prosecuting attorney" in (b).

The 2015 amendment substituted "Administrator Fund" for "Administrative Assistant Fund" in the section heading and throughout; deleted "hereby" preceding "created" in (a); substituted "and reimbursing" for "personal services, trial court assistant expenses, and trial court staff substitutes" in the introductory language of (c); and added (c)(1) and (c)(2).

19-5-1242. Fire Protection Licensing Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Fire Protection Licensing Fund".

(b) The fund shall consist of:

- (1) All funds provided by law for the fund; and
- (2) Examination and renewal fees charged pursuant to § 20-22-610.

(c) The fund shall be used for the maintenance, operation, and improvement as required by the Arkansas Fire Protection Licensing Board in carrying out the powers, functions, and duties as set out in § 20-22-601 et seq.

History. Acts 2010, No. 262, § 11; 2010, No. 296, § 11.

19-5-1243. Arkansas Acceleration Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Arkansas Acceleration Fund”.

(b) The fund shall consist of:

(1) Funds provided by law; and

(2) Grants made by any person or federal government agency.

(c) The fund shall be used by the Division of Science and Technology of the Arkansas Economic Development Commission to provide support and assistance for the accelerated growth of knowledge-based and high-technology jobs in the State of Arkansas through focused funding of the state initiatives and programs as defined under the Arkansas Acceleration Fund Act, § 15-3-501 et seq.

History. Acts 2011, No. 706, § 2; 2015 (1st Ex. Sess.), No. 7, § 110; 2015 (1st Ex. Sess.), No. 8, § 110.

A.C.R.C. Notes. Acts 2015 (1st Ex. Sess.), Nos. 7 and 8, § 62, provided: “Transfer of the Arkansas Science and Technology Authority.

“(a)(1) The Arkansas Science and Technology Authority is transferred to the Arkansas Economic Development Commission by a type 2 transfer under § 25-2-105.

“(2) For the purposes of this act, the commission is the principal department under Acts 1971, No. 38.

“(b) The statutory authority, powers, duties, functions, records, personnel, property, unexpended balances of appropriations, allocations, and other funds, including the functions of budgeting or purchasing, of the authority are transferred to the commission, except as speci-

fied in this act.

“(c) The prescribed powers, duties, and functions, including rulemaking, regulation, and licensing; promulgation of rules, rates, regulations, and standards; and the rendering of findings, orders, and adjudication of the authority are transferred to the executive director of the commission, except as specified in this act.

“(d) The members of the Board of Directors of the Arkansas Science and Technology Authority, and their successors, shall continue to be selected in the manner and serve for the terms provided by the statutes applicable to the board except as specified in this act.”

Amendments. The 2015 amendment by Acts 2015 (1st Ex. Sess.), Nos. 7 and 8 substituted “Division of Science and Technology of the Arkansas Economic Development Commission” for “Arkansas Science and Technology Authority” in (c).

19-5-1244. Health Information Technology Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Health Information Technology Fund”.

(b)(1) All moneys collected under § 25-42-101 et seq. shall be deposited into the State Treasury to the credit of the Health Information Technology Fund as special revenues.

(2) The Health Information Technology Fund shall also consist of funds transferred to it from the General Improvement Fund or other funds, gifts, bequests, foundation grants and gifts, Governor’s Emergency Fund or other emergency funds, federal grants and matching funds, proceeds from bond issues, service charges or fees, interagency transfer of funds, and other funds that may be appropriated by the General Assembly.

(c) The Health Information Technology Fund shall be used by the Office of Health Information Technology for the operating expenses of the office and the State Health Alliance for Records Exchange.

History. Acts 2011, No. 891, § 2.

19-5-1245. Arkansas Great Places Program Fund.

(a) The Department of Arkansas Heritage may establish in a bank authorized to do business in this state and selected by the department a revolving cash fund entitled “Arkansas Great Places Program Fund” into which the department shall deposit all funds received as matching funds from eligible organizations participating in the Arkansas Great Places Program under § 15-11-801 et seq.

(b) The department may receive gifts, grants, bequests, devises, and donations made to the department, amounts received as matching funds from eligible organizations participating in the Arkansas Great Places Program under § 15-11-801 et seq., and any other funds authorized by law to be used in the furtherance of the purposes of the Arkansas Great Places Program under § 15-11-801 et seq.

(c) In addition, the department may accept gifts, grants, or donations from the federal government or agencies thereof, and private individuals, foundations, or concerns to be used for the purposes of the Arkansas Great Places Program under § 15-11-801 et seq.

History. Acts 2011, No. 896, § 2.

19-5-1246. County Juror Reimbursement Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous revenue fund to be known as the “County Juror Reimbursement Fund”.

(b) The County Juror Reimbursement Fund shall consist of those moneys transferred from the State Administration of Justice Fund and other moneys as authorized by law.

(c) The County Juror Reimbursement Fund shall be used for reimbursements to counties for a portion of the cost of per diem compensation for jurors and prospective jurors pursuant to § 16-34-106.

History. Acts 2011, No. 923, § 35.

19-5-1247. County Voting System Grant Fund.

(a) There is established on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “County Voting System Grant Fund”.

(b) The Secretary of State shall periodically remit to the Treasurer of State the fees the Secretary of State collects associated with the Uniform Commercial Code activity under §§ 4-9-525(a)(1), 4-9-

525(a)(3), and 4-9-525(b)-(d), and the Treasurer of State shall deposit those funds into the County Voting System Grant Fund.

(c) The County Voting System Grant Fund shall be used by the Secretary of State to provide grants to counties to purchase voting system equipment, programming, and maintenance.

(d) A county that receives a grant from the County Voting System Grant Fund shall establish on the books of the county treasurer a fund to be known as the “voting system grant fund” into which grants from the Secretary of State shall be paid under this section.

(e) The County Voting System Grant Fund may be used by the Secretary of State to issue refunds and reimbursements of fees collected for the grant program described in § 7-5-301(d)(2).

History. Acts 2011, No. 1189, § 3; 2013, No. 1311, § 1; 2015, No. 1028, § 2.

Amendments. The 2013 amendment substituted “the fees the Secretary of State collects associated with Uniform Commercial Code activity under §§ 4-9-525(a)(1), 4-9-525(a)(3), and 4-9-525(b)-

(d)” for “twelve dollars (\$12.00) of each fee for filling and indexing the initial financing statement and termination statements collected under § 4-9-525(a)(1)” in (b).

The 2015 amendment added (e).

19-5-1248. Electrical Energy Advancement Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Electrical Energy Advancement Program Fund”.

(b) The fund shall consist of:

- (1) Funds provided by law;
- (2) Grants made by any person or federal government agency; and
- (3) Other funds that become available through energy programs.

(c) The fund shall be used by the Arkansas Statewide Energy Consortium under the Electrical Energy Advancement Program, § 6-61-1501 et seq., to provide opportunities for Arkansas citizens to legitimately pursue high-technology and knowledge-based jobs in the electrical energy sector of Arkansas by providing a statewide, collaborative educational system focused on this sector.

History. Acts 2011, No. 1232, § 3.

A.C.R.C. Notes. Acts 2011, No. 1232, § 1, provided: “(a) The purpose of this subchapter is to provide state support for the Electrical Energy Advancement Program for institutions of higher education. “(b) The General Assembly finds that the Electrical Energy Advancement Program:

“(1) Is identified as a key competency for Arkansas in the Battelle study commissioned by the Arkansas Research Alliance;

“(2) Will focus on education, research, and economic development in the electri-

cal energy sector to capitalize on one (1) of Arkansas’s core technology competencies;

“(3) Is vital to the economic development of Arkansas; and

“(4) Is expected to be a source of tremendous job growth within Arkansas over the next decade.”

Acts 2011, No. 1232, § 4, provided: “The provisions of this act shall expire six (6) years from the effective date of the act unless extended by the General Assembly.”

19-5-1249. Clean-burning Motor Fuel Development Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Clean-burning Motor Fuel Development Fund".

(b) The fund shall consist of:

- (1) Grants made by a person, entity, or federal government agency;
- (2) Other funds that become available through energy programs;
- (3) Any remaining fund balances carried forward from year to year;

and

(4) Any other funds authorized or provided by law.

(c) The fund shall be used by the Arkansas Energy Office of the Arkansas Economic Development Commission to provide rebates and incentives under the Arkansas Clean-burning Motor Fuel Development Act, § 15-10-901 et seq.

(d) Moneys remaining in the fund at the end of each fiscal year shall carry forward and be made available for the purposes stated in this section in the next fiscal year.

History. Acts 2013, No. 532, § 2.

19-5-1250. Open Enrollment Public Charter School Capital Grant Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Open Enrollment Public Charter School Capital Grant Program Fund".

(b) The fund shall consist of those general revenues as may be authorized by law and other nonfederal funds as may be provided by law.

(c) The fund shall be used for distributing grants for programs providing assistance to open enrollment public charter schools concerning academic facilities and equipment and the repayment of debt incurred relating to academic facilities and equipment under the Open Enrollment Public Charter School Capital Grant Program established in § 6-23-701 et seq., and as may otherwise be provided by law.

History. Acts 2013, No. 1064, § 2.

19-5-1251. Open-Enrollment Public Charter School Facilities Loan Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of the State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Open-Enrollment Public Charter School Facilities Loan Fund".

(b) The fund shall consist of:

- (1) General revenues as may be authorized by law;

(2) Grants received by the Division of Public School Academic Facilities and Transportation for the purpose of providing open-enrollment public charter school facilities assistance, including grants from the United States Department of Education;

(3) Donations or bequests received by the division for the purpose of starting, augmenting, or replenishing the fund;

(4) Revenues received from open-enrollment public charter schools for the repayment of a loan granted under the Open-Enrollment Public Charter School Facilities Loan Fund program; and

(5) Other revenues as may be provided by law.

(c) The fund shall be used for distributing loans to open-enrollment public charter schools for the purposes of the construction, lease, or purchase of an academic facility, the repair, improvement, or addition to an academic facility, and enhancing credit for financing purposes under § 6-23-701 et seq., and as may be otherwise provided by law.

History. Acts 2013, No. 1255, § 3.

19-5-1252. Safe Harbor Fund for Sexually Exploited Children — Definition.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a fund to be known as the “Safe Harbor Fund for Sexually Exploited Children”.

(b) The fund shall consist of fines collected under §§ 5-18-103(d), 5-70-102(d), and 5-70-103(d) and any other revenues authorized by law.

(c)(1) The fund shall be administered by the Department of Human Services.

(2) The department shall use the fund to provide:

(A) Services and treatment, such as securing residential housing, health services, and social services for sexually exploited children;

(B) Grants to service providers working with sexually exploited children; and

(C) For the management and operation of the fund.

(d) As used in this section, “sexually exploited child” means a person less than eighteen (18) years of age who has been subject to sexual exploitation because the person:

(1) Is a victim of trafficking of persons under § 5-18-103;

(2) Is a victim of child sex trafficking under 18 U.S.C. § 1591, as it existed on January 1, 2013; or

(3) Engages in an act of prostitution under § 5-70-102 or sexual solicitation under § 5-70-103.

History. Acts 2013, No. 1257, § 9.

A.C.R.C. Notes. Acts 2013, No. 1257, § 1, provided: “Legislative findings.

“The General Assembly finds that:

“(1) The criminal justice system is not the appropriate place for sexually exploited children because it serves to re-

traumatize them and to increase their feelings of low self-esteem;

“(2) Both federal and international law recognize that sexually exploited children are the victims of crime and should be treated as such;

“(3) Sexually exploited children should,

when possible, be diverted into services that address the needs of these children outside of the justice system; and

“(4) Sexually exploited children deserve the protection of child welfare services, including diversion, crisis intervention, counseling, and emergency housing services.”

Acts 2013, No. 1257, § 2, provided: “Legislative intent.

“(1) The intent of this act is to protect a child from further victimization after the child is discovered to be a sexually exploited child by ensuring that a child protective response is in place in the state.

“(2) This is to be accomplished by pre-

suming that any child engaged in prostitution or solicitation is a victim of sex trafficking and providing these children with the appropriate care and services when possible.

“(3) In determining the need for and capacity of services that may be provided, the Department of Human Services shall recognize that sexually exploited children have separate and distinct service needs according to gender, and every effort should be made to ensure that these children are not prosecuted or treated as juvenile delinquents, but instead are given the appropriate social services.”

RESEARCH REFERENCES

U. Ark. Little Rock L. Rev.

Mary Ward, Note: Arkansas's Human Trafficking Laws: Steps in the Right Di-

rection or a False Sense of Accomplishment?, 37 U. Ark. Little Rock L. Rev. 133 (2014).

19-5-1253. Arkansas Port, Intermodal, and Waterway Development Grant Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “Arkansas Port, Intermodal, and Waterway Development Grant Program Fund”.

(b) The fund shall consist of:

(1) The funds specified under § 26-26-1616(d);

(2) Grants made by any person or federal government agency; and

(3) Any other funds authorized by law.

(c) The fund shall be used by the Arkansas Waterways Commission to provide grants to port authorities and intermodal authorities under the Arkansas Port, Intermodal, and Waterway Development Grant Program established under § 15-23-205.

(d) Any unexpended balance in the fund at the end of each state fiscal year shall be carried forward to the next fiscal year to be used for the same intent and purpose stated in this section.

History. Acts 2013, No. 1427, § 1.

19-5-1254. New Markets Performance Guarantee Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the “New Markets Performance Guarantee Fund”.

(b) The fund shall consist of:

(1) Fees paid under § 15-4-3609;

(2) Grants made by a person, organization, or federal or state government agency; and

(3) Any other funds provided by law.

(c) The fund shall be used by the Arkansas Economic Development Commission to guarantee qualified community development entities' performance under the New Markets Jobs Act of 2013, § 15-4-3601 et seq.

History. Acts 2013, No. 1474, § 2. plies only to a return or report originally

A.C.R.C. Notes. Acts 2013, No. 1474, due on or after the effective date of this
§ 3, provided: "Applicability. This act ap- act."

19-5-1255. Arkansas Unpaved Roads Program Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Unpaved Roads Program Fund".

(b) The fund shall consist of:

(1) Grants made by any person, state agency, or federal government agency;

(2) Donations made by private persons or entities;

(3) Any remaining fund balances carried forward from year to year; and

(4) Any other funds authorized or provided by law.

(c) The fund shall be used by the Rural Services Division of the Arkansas Economic Development Commission to award grants to counties under the Arkansas Unpaved Roads Program Act, § 14-305-101 et seq.

(d) Moneys remaining in the fund at the end of each fiscal year shall carry forward and be made available for the purposes stated in this section in the next fiscal year.

History. Acts 2015, No. 898, § 2.

19-5-1256. Arkansas Wireless Information Network Financing Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Arkansas Wireless Information Network Financing Fund".

(b) The fund shall consist of bond revenues, driver's license fees, general revenues, and other moneys as authorized by law.

(c) The fund shall be used for maintenance, repair, upkeep, replacement, contracting expenses, and tower repair and replacement for the Arkansas Wireless Information Network.

History. Acts 2015, No. 1012, § 1.

19-5-1257. Workforce Initiative Act of 2015 Fund.

(a) There is created on the books of the Treasurer of State, the Auditor of State, and the Chief Fiscal Officer of the State a miscellaneous fund to be known as the "Workforce Initiative Act of 2015 Fund".

(b) The fund shall consist of those general revenues as may be authorized by law and other nonfederal funds as may be provided by law.

(c) The fund shall be used by the Department of Higher Education for distributing grants to programs identified under § 6-60-107.

History. Acts 2015, No. 1131, § 3.

A.C.R.C. Notes. Acts 2015, No. 1131, § 1, provided: "Legislative intent — Findings.

"(a) The General Assembly finds that it is necessary for Arkansas to properly evaluate and address the workforce training needs of our state in order to compete with an aggressive and effective economic development strategy for the twenty-first century.

"(b) Consideration of secondary and postsecondary education, including career and technical programs, is essential for creating a successful economic climate in the state.

"(c) Encouraging Arkansans to pursue high-demand jobs, including without limitation industry-recognized credentials, career and technical certificates, associate degree programs, and bachelor's degree programs is essential to building a skilled and work-ready workforce.

"(d) A program that offers short-term career and technical training and those programs that produce certificates of proficiency, technical certificates, Associate of Applied Science degrees, and Bachelor of Applied Science degrees or similarly designed bachelor degrees are critical to the success of economic development in Arkansas.

"(e)(1) Institutions and organizations will unite around shared regional sector

strategies that support an employer demand-driven workforce system.

"(2) This system should support:

"(A) Creation of state and regional industry-sector driven partnerships that employers lead and to which education institutions respond;

"(B) Data-driven decisions on development and deployment of workforce training and education programs;

"(C) Development of articulated education pathways, from grades K-12 to baccalaureate, that are aligned with employment career pathways that include industry-recognized credential and employment step-out points; and

"(D) Increased diversity and representation from all regions of the state."

Acts 2016, No. 236, § 41, provided: "DHE WORKFORCE INITIATIVE ACT FUNDING. The Chief Fiscal Officer of the State may transfer, on his or her books and those of the State Treasurer and the Auditor of the State, funding up to the amount authorized in Section 17 of this Act, from the Department of Higher Education Fund Account to the Workforce Initiative Act of 2015 Fund in order to finance the distribution of grants identified under §6-60-107.

"The provisions of this section shall be in effect only from July 1, 2016 through June 30, 2017."

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